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1987 ANNUAL REPORT



TOWN OF
BROOKLINE

The S.S. Pierce Building

The S.S. Pierce building, a Brookline historical landmark on the national register and the focal point of Coolidge Corner, the town's major commercial area, recently underwent a \$3 million renovation that has returned the exterior design of the building to its original appearance. Except for the clock tower, the newly renovated building is a duplicate of the structure built in 1898.

*Frontispiece Photo by:
Phillip L. Zeigler*

On the cover . . .

Museum of Transportation at Larz Anderson Park

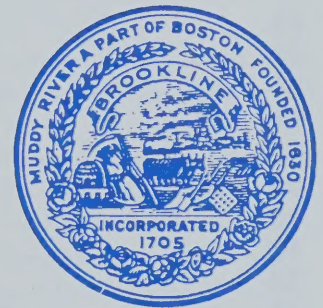
The Museum of Transportation, the Carriage House, was built 100 years ago, in 1888, by Isabel Anderson's cousin, William Fletcher Weld, II. It was modelled after a castle at Chaumont, France, and many of the bricks were imported from Scotland. Here were housed both the Welds' and the Andersons' carriages, and later, Larz Anderson's prize collection of motorcars.

When Mrs. Anderson died, she left the entire estate, including the carriage house and the collection of cars and carriages, to the Town of Brookline.

"Each of Larz Anderson's motor cars had its own name and motto, and none was exchanged or sold, so that eventually Weld Stables, where they were housed, became a motor-car museum. The first motor was purchased on his return from India in 1898, a single-cylindered four-horsepower Winton, which was called "Pioneer," and which had for its motto, 'Ca ira' "

*(from Letters and Journals of a Diplomat
edited by Isabel Anderson)*

*Cover Photo by:
Edward F. Clasby*




282nd Annual Report of the
TOWN OFFICERS OF BROOKLINE
for the year ending December 31, 1987

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Table of Contents

Town Officers.....	5
Selectmen's Report	9
Town Administrator's Report.....	18
Town Moderator	27
Town Meetings.....	28
Highlights.....	28
Summary of Actions Taken.....	29
General Government	36
Town Clerk	36
Registrar of Voters.....	36
Town Counsel.....	37
Purchasing.....	38
Personnel Board	38
Information Services.....	39
Contributory Retirement System	39
Public Safety	40
Police Department	40
Fire Department.....	40
Building Department.....	42
Board of Examiners	42
Public Works	43
Engineering Division	43
Highway and Sanitation Division	43
Sewer Division.....	44
Water Division	44
Park Division.....	45
Forestry Division.....	45
Cemetery Division.....	46
Conservation Commission.....	46
Transportation Department	48
Recreation Department	49
Public Schools	51
Library	54
Planning and Development	57
Planning Board—Planning Department.....	57
Historical Commission.....	60
Historic District Commission.....	60
Building Commission	60
Brookline Housing Authority.....	61
Human Resources	62
Health Department.....	62
Human Relations-Youth Resources Commission.....	63
Cable TV Monitoring Committee.....	64
Council on Aging.....	65
Veterans Services.....	66
Rent Control Board	66
Council for the Arts and Humanities.....	66
Finance	68
Assessors.....	68
Treasurer and Collector	70
Comptroller.....	71



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TOWN OFFICERS

Elected Town Officers for the Municipal Year 1987-1988

MODERATOR

Carl M. Sapers (1988)

TOWN CLERK

Frances Halpern (1988)

BOARD OF SELECTMEN

Martin R. Rosenthal, Chairman (1988)
Zvi A. Sesling (1990)
Jeffrey P. Allen (1990)
Estelle Katz (1988)
Christopher J. Crowley (1989)

TREASURER AND COLLECTOR

Shirley Sidd (1988)

TRUSTEES OF THE PUBLIC LIBRARY

Barbara S. Marcus, Chairman (1989)
Benedict Alper (1988)
Margaret Lipman (1988)
Gail Pool (1988)
Ellsworth E. Rosen (1988)
Sylvia Brussel (1989)
Paul M. Katz (1989)
H. Richard Tyler (1989)
Irene Probststein (1990)
Carla Rose (1990)
Sandra L. Stotsky (1990)
Claire Waldman (1990)

SCHOOL COMMITTEE

James W. Schlesinger, Chairman (1990)
Herbert N. Goodwin (1988)
Terry Kwan (1988)
Ann Connolly Tolkoﬀ (1988)
Kathleen L. Ames (1989)
Kim Michelson (1989)
Natalie G. Zuckerman (1989)
Caroline A. Graboys (1990)
Robert J. McCain (1990)

BROOKLINE HOUSING AUTHORITY

Frank I. Smizik, Chairman (1989)
A. Christina Wolfe (1988)
Harriet Sussman Bremner (1990)
Pamela H. Goodman (1991)
*Francis M. Moroney (1991)
Miles Mahoney, Executive Director

CONSTABLES

James V. Esposito (1989)
Marvin A. Feinman (1989)
William A. Figler (1989)
John P. McElroy (1989)
Stanley N. Rabinovitz (1989)

* State Appointed

Appointees for the Municipal Year 1987-1988

BOARD OF SELECTMEN

Richard T. Leary, *Town Administrator*
Brian F. Sullivan, *Deputy Town Admin.*

COUNSEL

David L. Turner, *Town Counsel*
Cathleen C. Cavell, *Associate Town Counsel*

ADVISORY COUNCIL OF PUBLIC HEALTH

Anita Sliverman, *Chairman* (1988)
June Leeming (1988)
Adele Dronsick (1989)
Karen Wenc (1989)
Steven Gordon (1990)
Dr. Robert Taylor (1990)

DIRECTOR OF PUBLIC HEALTH

John A. Locke

ASSESSORS

Andrew H. Creen, *Chairman* (1989)
George F. McNeilly (1988)
Richard Kates (1990)

BOARD OF APPEALS

Kenneth Hoffman, *Chairman* (1989)
Bailey S. Silbert (1988)
Diane Gordon (1990)
Francis Halpern, *Secretary*

BOARD OF APPEALS-ASSOCIATE MEMBERS

Joseph I. Sargon (1988)
Abraham J. Zimmerman (1989)
Lewis C. Cohen (1990)

PUBLIC SCHOOLS

William C. Sheridan, *Acting Superintendent*

PUBLIC WORKS DEPARTMENT

William T. Griffiths, *Commissioner of Public Works*
A. Thomas DeMaio, *Director of Highway
Sanitation Division*
Paul R. Willis, *Director of Parks/Forestry/
Cemetery Division*
Andrew Pappastergion, *Director of Water Division*

PURCHASING AGENT

Edward F. Clasby

RIGHT TO KNOW COORDINATOR

Gerard J. Hayes

STATE AID AGENT

Bernard J. Belcastro

DIRECTOR OF CIVIL DEFENSE

Richard T. Leary

TOWN CLERK'S DEPARTMENT

Patrick J. Ward, *Asst. Town Clerk*

TREASURER'S DEPARTMENT

John T. Mulhane, *Asst. Treasurer*

FENCE VIEWER

Margaret Hurley
Meyer Stern

MEASURERS OF WOOD AND BARK

Myron Alexander
Esther Saloman

INSPECTOR OF ANIMALS

Dr. Herbert S. Carlin

LOCAL MOTH SUPERINTENDENT OF INSECT PEST
CONTROL

Hamilton Coolidge

SEALER OF WEIGHTS AND MEASURES

Richard Bargfrede

WEIGHERS OF COAL

Augustine Signore, Sr.
Willard Farnsworth

CABLE TV COMMUNITY TRUST

Renee H. Burrows
Jack Churchill
Ingrid B. Furlong
Barbara Gee
Ann Carol Grossman
Edward W. Merrick, Jr.
W. Dann Robinson
Jonathan Tamkin
Genevieve Wyner

CABLE TV MONITORING COMMITTEE

Tobe Berkovitz, *Chairman*
Samuel Kauffman
Barbara K. Mitchell
Alexander Neihaus
Joshua Ostroff
A. Joseph Ross
Charles M. Sonnenschein
Evvy Titleman
Wendy Wallis

TRUSTEES OF WALNUT HILLS CEMETERY

David Dalton (1988)
Mary J. Harris (1988)
Alfred F. Palladino (1989)
Walter E. Palmer (1989)
Harrison Bridge (1990)
Russell Mann, Jr. (1990)

BOARD OF EXAMINERS

Julius Abrams, *Chairman* (1988)
George Michelson (1989)
Jonathan Leffell (1990)

BUILDING COMMISSION

Louis Wilgoren, *Chairman*
John J. Doherty
Janet B. Fierman
Christopher Hussey
Louis J. Scorziello

BUILDING COMMISSIONER (ACTING)

Joseph Venesky

INSPECTOR OF WIRES

Joseph Venesky

CONSERVATION COMMISSION

M. Lee Albright, *Chairman* (1989)
Barbara Drew (1988)
Joan J. Fried (1988)
Henry T. Wiggin (1988)
Besty Shure Gross (1989)
Lewis Edgers (1990)
Marla J. Fazin (1990)

COUNCIL ON AGING

Harold Jennings, *Chairman*
Arlene Stern, *Director*

HISTORICAL COMMISSION

Dr. Judith Selwyn, *Chairman* (1989)
Samuel E. Shaw, II (1988)
Nancy Yetman (1988)
Jean Kramer (1989)
Nancy Peabody (1989)
Dennis DeWitt (1990)
Nancy A. Smith (1990)

HISTORIC DISTRICT COMMISSION

Dr. Judith Selwyn, *Chairman* (1989)
Ruth Dorfman (1988)
Dr. Ferris Hall (1988)
June Richardson (1989)
Barnett Berliner (1990)
Chobee Hoy (1990)
Pamela Steele Tabbaa, *Alternate* (1990)

HUMAN RELATIONS-YOUTH RESOURCES COMMISSION

Elizabeth S. Pollock, *Chairman* (1989)
Gloria Oldman, *Vice-Chairman* (1988)
Rev. George M. Chapman, Jr. (1988)
Harold Koritz (1988)
Dennis Reardon (1988)
Captain John Walsh (1988)
Rabbi Robert E. Gelber (1989)
Helen Patterson (1989)
Howard Prunty (1989)
Janet Yee (1989)
Ethan Zindler (1989)
Sandra Bakalar (1990)
Ruth Flaherty (1990)
Agnes Rogers (1990)

PARK AND RECREATION COMMISSION

Walter E. Elcock, *Chairman* (1990)
Dorothy Esterquest (1988)
Linda Gold-Pitegoff (1988)
John E. Cawthorne (1989)
Robert Wax (1989)
Daniel F. Ford (1990)
Gerald Tuckman (1990)

DIRECTOR-RECREATION DEPARTMENT

Evelyn M. Kirrane

TREE PLANTING COMMITTEE

Hamilton Coolidge (1990)
Corliss Engle (1989)
John E. Miller (1989)

PERSONNEL BOARD

Barbara P. Pastan, *Chairman* (1988)
William J. Kickham (1988)
James Cockfield (1989)
Dean Manheimer (1989)
Johanna Harris (1990)

PERSONNEL DIRECTOR

Gerard J. Hayes

PLANNING BOARD

Herbert Shivek, *Chairman* (1989)
Robert DeVries (1988)
Tania Langerman (1990)
Michael D. Culter (1991)
Bruce W. Hamblin, Jr. (1992)

PLANNING DIRECTOR

John E. Woodward, Jr.

REGISTRARS OF VOTERS

Robert J. Wong, *Chairman* (1990)
James M. Berenson (1988)
Patrick J. Ward (1989)

RENT CONTROL BOARD

Marjorie O'Malley, *Chairman*
Patricia Bernstein
Dana Cetlin
Susan Cohen
Cerise Lim Epstein
Edmund Mroz, Jr.

RENT CONTROL DIRECTOR/COUNSEL

Roger R. Lipson

RETIREMENT BOARD

Samuel E. Shaw, II, *Chairman*
Joseph P. Duffy (elected by members)
Hugh A. Dunlap

TRANSPORTATION BOARD

Joan E. Pollard, *Chairman* (1989)
Linda G. Golburgh, *Vice-Chairman* (1989)
Pauline R. Katz (1988)
Sue Tamber (1988)
Phyllis D. Giller (1990)
Rhoda S. Goodwin (1990)

TRANSPORTATION DIRECTOR

John G. Harris, Jr.

ADVISORY COMMITTEE

Elizabeth R. Eisenstadt, *Chairman*
Edward N. Gadsby, Jr., *1st Vice-Chairman*
Luster T. Delany, *2nd Vice-Chairman*
Marc L. Cooper
George Dargo
David A. Feingold
Albert Gerte
Alex Gold-Pitegoff
Milton Goldman
Jeffrey Harris
John Hermos
Howard A. Husock
Joyce Lee Malcolm
Charles Moo
Stephen R. Morse
Laura B. Schlesinger
Philip M. Shapiro
Stanley L. Spiegel
Cathy Stern
David W. Trimble
John Van Scoyoc
Wendy E. Warring

COUNCIL FOR THE ARTS AND HUMANITIES

Sheri Flagler, *Executive Director*
Carolyn Oliver, *Chairman Grants Committee*
JoAnn Blumsack
Mary Dewart
Diane Goldman
W.W. Havens, II
Miriam S. Hyman
Judith Kidd
Joyce Mannis
Donna Ticchi
Adele Weiner
Elaine Wong

COMMITTEE ON TOWN ORGANIZATION AND STRUCTURE

(appointed by the Moderator)
Charles C. Ames, *Chairman*
Jean D. Berg
Morton Robert Godine
Mark A. Michelson
Robert I. Sperber
Robert M. Stein

COMPUTER ADVISORY COMMITTEE

Craig Bolon
Peter Miller
Paul Polishuk
Robert M. Stein

INSPECTOR OF PETROLEUM

Robert P. English

LIBRARIAN

Michael Steinfeld

POLICE DEPARTMENT

George R. Simard, Chief

KEEPER OF THE LOCK-UP

George R. Simard

COMPTROLLER

David C. Wilkinson

FIRE DEPARTMENT

Robert P. English, Chief

HANDICAPPED COMMISSION

Ralph E. Steele, *Chairman* (1990)
Estelle Katz
Ellen C. Fitzgerald (1989)
Ellen Lennick (1989)
Susan McKee Tachau (1990)
Garrett F.X. Crowley (1991)
Marion Doherty (1991)
Saralee Smith, *Associate Member*
Wilson Smith, *Associate Member*

BOARD OF SELECTMEN

A Year Devoted to Maintaining Brookline's High Quality of Life

The Board of Selectmen is most pleased to report to the residents of the Town of Brookline in this Annual Report for 1987. We trust that it represents a fair summary of the major town activities and events during the year and that it will facilitate your understanding and evaluation of the standard of performance rendered and of the progress made by our community in 1987.

The Selectmen have many responsibilities which must be met throughout the year and some require substantial input from the Town Administrator and various departments, boards, and commissions. We continue to be more than just responsive to events, and instead seek to actively anticipate, identify and address issues. While it has been necessary at times under the impact of Proposition 2½ to take responsible, but in many cases distressing actions to meet this mandate, it is gratifying to note that Brookline is still regarded as a most desirable residential community with a safe and attractive living environment.

In approving the Financial Plan for FY 88 which began last July 1, and in setting guidelines and objectives for the much more difficult upcoming fiscal year, we have placed priority on maintaining insofar as possible our high level of municipal services and facilities. This tradition will be severely challenged in FY90 and beyond as current projections indicate that our revenue base will not grow at the rate we have experienced over the past several years. The details of this projection are outlined in the report of the Town Administrator which clearly conveys the message that the era of retrenchment in city and town government is far from over.

In order to facilitate the work of the Board of Selectmen as a whole, the practice of assigning special projects to subcommittees was continued and expanded in 1987. Subcommittees were active in the following areas:

Boston University Development Plans

Selectmen Sesling and Allen

Police and Community Relations

Chairman Rosenthal and Selectman Allen



Brookline's Board of Selectmen and Town Administrator— standing (l. to r.) Christopher J. Crowley, Estelle Katz, Zvi A. Sesling, Jeffrey P. Allen; seated (l. to r.) Town Administrator Richard T. Leary and Chairman Martin R. Rosenthal.

Affordable Housing
Chairman Rosenthal and Selectman Katz
Liquor License Policies
Selectmen Sesling and Crowley
Town/School Budget
Chairman Rosenthal and Selectman Allen

Selectman Katz served on the Handicapped Commission, Committee on Homeless, and the Committee on the Status of Women, while Selectman Crowley served as the Board's representative to the Norfolk County Advisory Board and on the Committee on Homeless.

Financial

The FY88 Financial Plan approved by the Board of Selectmen represented a significant step forward in terms of service improvements for all the citizens of Brookline. Services accorded priority included schools, library, public safety, human services, and rent control. The amount allocated by the Selectmen in the Financial Plan for schools was \$25,789,051, an increase over FY87 of \$1,123,062 or 4.5%. This compared with a total increase for all the remaining town departments of \$889,019 or 2.8%. Library service hours were restored; additional funds were proposed for vital public safety equipment and for police sensitivity training; increases in health services for substance abuse and mental health were recommended, as was funding for a counselor and a group worker to address the service needs of our increasingly elderly population; and four additional positions were added to

the staff of the Rent Control Board to help manage a skyrocketing caseload.

For the third consecutive year the Selectmen made a strong commitment to the capital improvements program. The needs and priorities of all using agencies were taken into consideration and a variety of projects totalling \$6,882,500 were recommended to Town Meeting. They included street and sidewalk reconstruction and repair (\$314,000), reconstruction of the play area at Runkle School (\$225,000), replacement of playground equipment at several schools (\$150,000), plans and specifications for a new highway/sanitation garage and maintenance facility (\$600,000), repairs to the Lincoln Upper and Lincoln Primary Schools (\$370,000), and remodelling, reconstruction and making of extraordinary repairs to the science laboratories at the high school (\$4,070,000). Smaller appropriations for traffic signals, parking meters, feasibility studies, and design of playground improvements were also recommended in this well-balanced program.

It was recognized early in the FY89 budget planning process that there would be no opportunity for improvements to the current level of services. It was obvious from the size of the projected deficit—\$6.3 million—that we would have to deal with the fiscal problem by employing a multifaceted approach including budget reductions. The Selectmen's fiscal guidelines were developed accordingly—stringent measures were instituted in all areas—and resulted in the submission by the Town Ad-



Center Place at 1309 Beacon Street.



Pending project at 227 Summit Avenue.

ministrator of a balanced Financial Plan for FY89, the most difficult year we have experienced since FY82, the first year of Proposition 2½.

Private Development

The town has been fortunate over the past several years in the amount of new construction and condominium conversion that has added appreciably to our tax base. This new development, which has generated well over \$1 million annually in additional tax revenue, has enabled us to maintain and enhance several town services. Projects such as Fisher Hill Estates, The Grand, Brookline Place, The Park, the Brook House conversion to condominiums, new apartment buildings at 1111 and 1850 Beacon Street, the Holiday Inn expansion at 1200 Beacon Street, the Coolidge Corner Convalescent Center on Webster Street, Center Place at 1309 Beacon Street, and the subdivision of the Paine Estate into 13 lots all added immeasurably to our new growth since 1982.

Over the past several months we have noticed a decline in the number of major developments in the planning or construction stages. While significant projects are pending on Marion Street, Summit Avenue, Englewood Avenue, and at 900–930 Commonwealth Avenue, it appears that the combination of economic downturn and limited sites for new construction will result in substan-

tially less growth in the years ahead. Further details on this trend are included in the Town Administrator's annual report.

Affordable Housing

1987 may be remembered best for what the town's government accomplished in adopting housing policies that will dominate the agenda for future planning and development. Chairman Rosenthal and Selectman Katz were very active on the Affordable Housing Committee which was comprised of many talented citizens who devoted their time and expertise to the town's affordable housing effort. Their work culminated in Town Meeting approval of an inclusionary conversion amendment which is an innovative approach to providing affordable housing in a high-demand market with little land left for development. It allows condominium conversion in certain non-rent-controlled properties in exchange for a set-aside of units permanently affordable to low, moderate and upper-moderate income people. In so doing, it allows both for the "creation" of newly affordable housing and for new tax revenues without adding density. Citizens may see the results of this program this year as the owners of the 412 unit Dexter Park apartment complex are negotiating with the town for condominium conversion under the new initiative.

Other housing policy initiatives recommended by the Selectmen and adopted by Town Meeting were measures to further regulate condominium conversion under rent control bylaws, preserve lodging houses, and establish the first permanent town board to direct the future course of housing policy. The Housing Advisory Board is empowered to advise on housing policies, foster coordination among agencies and among programs, design plans and programs, and make recommendations regarding incentive zoning and inclusionary housing conversion proposals; it will also act as trustee for housing funds and recommend appropriate actions for those funds.

Representatives of the Planning Board, Rent Control Board and the Brookline Housing Authority serve on the Housing Advisory Board along with the following citizen members: Michael Gondek, Mark Levy, David M. Trietsch and Judith C. Alland.

The Selectmen would like to commend the members of the Affordable Housing Committee for their diligent and thoughtful work over many months which resulted in a carefully crafted plan to create affordable housing in Brookline.

Public Safety

Police and Community Relations

Early in the year Chairman Rosenthal and Selectman Allen presented the report of the Board's subcommittee on police and community relations. The comprehensive

document contained exemplary procedures for investigating and adjudication which should encourage aggrieved citizens to file formal complaints and assure that the Selectmen will be fair and responsive to both complainants and accused officers, and better monitor department practices. This, in turn, will permit the Selectmen to identify and correct imprudent policies of the department, as well as patterns of misbehavior by individuals. For these reasons, the subcommittee recommended and the Board adopted a detailed and thorough disciplinary process including procedures for review and monitoring by the Board of Selectmen. These far-reaching and forceful steps should improve public confidence in the Selectmen as Police Commissioners and in the Police Department.

The subcommittee emphasized that the report should be viewed as the beginning, not the end, of a process of selectmen involvement in these issues. All of the recommendations require on-going attention and review as well as implementation measures. The key elements of the report are as follows:

- I. Town-Wide Civil Rights Policy
- II. Selectmen's Review of Police Policies and Procedures.
- III. Hiring
- IV. Training
- V. Overall Evaluation—Accreditation
- VI. Department Disciplinary Process and Selectmen's Review



Dedication ceremony at Station 6 honoring the nine Brookline firefighters who have died in the line of duty.

The Board held a public hearing on the report on February 24 which was well attended. Many comments and suggestions of a substantive nature were advanced. Revisions were then made to several of the recommendations and the report was formally adopted. Later in the year the Board appointed a Recruitment Steering and Oversight Committee and a Training Committee. The Board then approved the citizen complaint form, letter to complainants, citizen complaint procedures summary, and the police general and special orders to be utilized in implementing the procedures regarding citizen complaints. The policies concerning civil rights and racism, which were adopted by the Board of Selectmen and Town Meeting, were circulated among all town departments.

The Selectmen are currently moving to implement procedures with regard to five major issues: 1) "strip-search"; 2) night command structure; 3) notification to Registry of Motor Vehicles regarding license suspensions; 4) press relations, and 5) community relations. A significant project to be addressed in the near future is the accreditation of the Police Department.

Crime Rate

It is heartening to report that serious crime is down in Brookline—down by almost 42% since 1980 and down by 15.6% compared to 1986. Serious or Part I crimes include murder, manslaughter, rape, robbery, aggravated assault, burglary, larceny and auto theft. Most of the recent decrease is due to a large drop in the number of burglaries and larcenies. The other crimes, with the exception of rape (which jumped from 6 to 13,) have remained substantially the same.

The continual decline in the crime rate since 1980 can be attributed to an aggressive police department and an increase in community involvement. Crime Watch programs have spurred more frequent reporting on crimes and more timely arrests, and more citizens are installing alarm systems in their homes and cars.

Pedestrian Safety Award

A special AAA National Safety Award was presented to the town in 1987 for its pedestrian safety record. The award was for the year 1986 when Brookline experienced no pedestrian fatalities, a first in over 20 years. The award is even more impressive when you consider Brookline's population of over 58,000, and its heavy commuter traffic as a gateway to Boston. Brookline was judged in the AAA program with other communities of comparable size and characteristics. Program areas evaluated included traffic engineering, quality of school traffic safety programs, and active public information and education programs.

Two community efforts received high praise: a public safety program developed for Brookline Community Cablevision by Captain John Walsh and members of the community relations division which airs traffic safety and

crime prevention tips on a weekly basis; and weekly traffic safety lessons which are conducted in the public schools by Police Safety Officer Leo Conrad.

In view of several pedestrian accidents involving the elderly which occurred in 1987, Chief Simard plans to increase traffic safety awareness programs for the elderly. Brookline has the largest elderly population in the northeast.

Firefighter Recruitment

At the direction of the Selectmen, Chief English instituted a new approach to firefighter recruitment. In order to obtain the best qualified candidates, department representatives participated with the State Department of Personnel Administration in this effort. An "open house" was conducted on October 17 at the Brookline Training Academy. It was designed to explain the job of firefighters with enthusiasm and honesty, and to convey a sense of opportunity and a welcome to consider joining the Brookline Fire Department. The challenge and sense of satisfaction experienced by firefighters was emphasized and demonstrations of firefighter skills were conducted. The "open house" was advertised in local and minority press and on minority radio stations.

Additional features of this program were participation with DPA in its "Blitz Week," pertinent literature and examination applications were distributed at T stops, shopping centers, etc., in minority areas; a test preparation seminar, which was advertised in the minority press, was held in November, and a community and department profile was prepared for use by DPA and the town in recruiting candidates. The Chief and members of the department are to be commended for their extraordinary interest and cooperation in this project.

MBTA

The Selectmen, at several meetings in 1987, discussed Green Line problems including service irregularities, shortage of cars and the deficiency of the Boeing cars, faulty air-conditioning units, and operational problems such as the evening track reconstruction diversion and lack of public information. Basically, it was felt that the citizens of Brookline, who pay over \$4 million annually in property taxes and an enormous sum in fares for the MBTA, are not getting their money's worth. These discussions were followed up by communications to the MBTA General Manager and to the Secretary of Transportation, as well as by conferences with the Transportation Board and Transportation Director who were asked to focus to the extent possible on MBTA issues, including acting as liaison between the Board of Selectmen and the MBTA.

At year's end there were signs that some of our problems with the T would be alleviated. The Authority has purchased 100 new "Type 7" light rail vehicles which

are more dependable than the current generation of LRV's, and will enable the MBTA to expand services and improve reliability on the Green Line. 50 "Type 7" vehicles were in service by July 1987, predominantly on the Riverside Line, and the remaining 50 cars have been arriving since then at the rate of five per month. All of the new cars are expected to be in revenue service by July, 1988. The first priority of the FY87 special project initiative, the modification of 75 LRV's with roof-mounted air-conditioning condensers, was completed on time and within budget. These efforts, in addition to the 100 new "Type 7" cars, will result in the availability of 175 reliably air-conditioned vehicles.

The Transportation Board and the Transportation Director took their new assignment seriously and held a special public meeting on October 22 to discuss the operations of the T within the Town of Brookline. They will continue to hold periodic public hearings to gain the views of T ridership on service, perhaps on a semi-annual basis, and will concentrate on specific service problems including improved communication with riders. The Transportation Director has established a harmonious working relationship with key T officials and is currently serving on a service committee of community representatives which placed the Green Line first on its agenda.

Recycling Program

The Selectmen are pleased to report that Brookline has been invited to join with Cambridge, Watertown, Belmont and Newton in a state-funded recycling program. This program will provide for recovery of newspaper, glass and cans which presently are not recycled. In addition, the quality of waste left to be disposed of will be reduced on the order of 20%. This could represent disposal cost savings to the town of about \$200,000 a year and more in the future as disposal costs escalate.

The state plans to build and operate a recycling plant, provide the town with vehicles for collecting recyclables and provide each household with recycling containers. The state will also assist communities to develop recycling educational materials and programs.

The Selectmen recognize the importance of this project in terms of its economic and environmental benefits to the town. However, the Board expressed a number of concerns relative to the state's plans for dealing with disposal of trash in multi-family dwellings. The state has hired a consultant to address these problems and expects to run a trial recycling program in some multi-family apartments prior to implementation of the full program.

We have been advised that the state has had some organizational difficulties and is two years from full implementation of the regional recycling program. However, it is fully funded and staffed and will eventually be operational. We are now investigating with the State Bureau of Solid Waste the possibility of an interim program which would allow the town to collect and recycle newspapers

from the curb in a state-provided vehicle. The state would locate a recycling disposal site for the town. This interim program may get underway within a year.

Parking Study

The Selectmen established a Parking Study Commission to study the following items which were the subject of articles at the Annual Town Meeting:

- 1) A parking sticker program for the Beacon Street median strip;
- 2) A cap on the monthly charge for parking in licensed parking lots;
- 3) Overnight parking in town parking lots and the termination of existing lease agreements.

The Board later requested the Commission to consider alternatives with respect to the use of the leased lots at night, and to determine whether leasing contributes to or relieves parking problems in Coolidge Corner and Brookline Village. The Commission consists of representatives of the Transportation Board, Planning Board, Council on Aging, Advisory Committee, and five citizen members. It held a series of public hearings during the fall and has obtained input from all interested groups. The Commission's comprehensive report and recommendations will be submitted by June 1, 1988.

U.S. Open Golf Tournament

A major sporting event, the U.S. Open Golf Championship, will be held in Brookline at The Country Club from June 16-19, 1988. It will be the third time that the best golfers in the world have vied for the Open championship at the Club, and 1988 marks the 75th anniversary of the historic Open victory of Francis Ouimet, a caddy at The Country Club, who lived on Clyde Street.

Clearly, a project of this magnitude requires the closest cooperation between the Town and the Club in order to insure success. Accordingly, the Selectmen, represented by Selectman Allen, along with the Town Administrator and representatives of the Park and Recreation Commission and other town departments, have been working for some time on the countless details associated with the event. One of the principal concerns has been parking for the approximately 22,000 spectators who will be on hand each day.

The Selectmen executed a contract with The Country Club on April 21, 1987 which provides that up to 3,250 cars may be parked on Larz Anderson Park and up to 3,900 cars may be parked on Putterham Meadows Golf Course. The Country Club agreed to pay the town \$140,000 for the temporary use of the land and any incidental expenses incurred by the town. Any and all direct expenses such as police details, parking and traffic studies, and clean-up along the public ways will be paid



The Country Club

directly by The Country Club. The Club will repair any damage to the property which a recent environmental impact study determined should be minimal. As provided in the contract, The Country Club has allocated tickets to 400 members of Putterham Meadows and made available 400 tickets to Brookline residents which were distributed through a lottery.

The Selectmen look forward to welcoming participants and spectators to Brookline in June and are delighted to have this unique opportunity to showcase our town.

Appointments

In 1987 members of our boards and commissions continued to perform in an outstanding manner. The town is indeed fortunate to have individuals of such high calibre volunteering their services to the community. The following resignations and appointments occurred in recent months.

Robert DeVries was appointed to the Planning Board to fill the vacancy occasioned by the resignation of Robert Kramer who stepped down after serving with distinction for twelve years. Gerald Tuckman was appointed to the Park and Recreation Commission to replace Yemema Seligson who served on the Commission for six years.

Dean Manheimer was appointed to the Personnel Board to replace Samuel Edelstein, a valuable member for several years, who relocated to another community.

Phyllis Giller and Rhoda S. Goodwin were appointed to the Transportation Board to replace Deborah Kaplan Cohen and Rena J. Wright who resigned. Albert Sherman resigned as a member of the Advisory Council of Public Health and Steven Gordon was appointed to replace him. Renee H. Burrows, Jack Churchill, Ingrid B. Furlong, Edward W. Merrick, Jr., and W. Dann Robinson were appointed to the Cable TV Community Trust to replace Louise M. Castle, Howard Husock, Eileen Jones, Louise Rosen and Jasper K. Smith. New appointments to the Council for the Arts and Humanities included Diane Goldman, W.W. (Tim) Havens, II, Miriam S. Hyman and Elaine Wong. They replaced Caroline Graboys, Carol Lieberman, Ragnihild Reingardt and Michael Sands.

Town Benefactor

Ms. Dorothy Clemens, one of the founding members of the Brookline Arts Society, remembered her beloved town most generously when she left a substantial gift, approximately \$125,000, to the Brookline Public Library. Ms. Clemens took great pride in being a citizen of Brook-

line; with her substantial legacy she joined a host of other public-spirited citizens who have been generous to their community. We are more fortunate than most cities and towns in this regard.

Library trust funds, with the Clemens' addition, number twenty-one and her gift markedly enhances the former balance of \$230,000. The income from this largest single bequest to the public library will be used to purchase books, periodicals, records, tapes and the like in the fields designated by Ms. Clemens. As we are coming upon some very difficult times as far as town budgets are concerned, the timing of this bequest could not have been more propitious.

Ms. Clemens also left several paintings to the town which will adorn the town's administrative offices as well as the libraries. The Brookline Arts Society recently arranged a tribute to Dorothy Clemens, honoring her

memory and recognizing her important contributions to the town.

Jack Kirrane Enters Hockey Hall of Fame

The Selectmen were delighted to extend congratulations to John J. (Jack) Kirrane, Jr., on his induction into the Hockey Hall of Fame in Eveleth, Minnesota. Jack, a life-long resident of Brookline and a lieutenant in the fire department, brought renown to the community through his accomplishments as a member of the 1948 U.S. Olympic Hockey Team, a member of the 1949 and 1957 U.S. National teams, and as captain of the U.S. 1960 Olympic team which won a gold medal. In addition to distinguishing himself in athletics, Jack has been an outstanding firefighter since his initial appointment in 1953. His induction into the Hockey Hall of Fame was a national honor and a recognition which Jack richly deserved.

Status Report on Capital Projects 1987 Annual Town Meeting

Town Hall Roof—Town Meeting appropriated \$10,000 for the preparation of plans and specifications for the replacement of the Town Hall roof. The plans and specifications were completed by Rich Lange and Cote.

Public Library Seating—Town Meeting appropriated \$32,000 for the repair and replacement of seating in the public areas of the Brookline Public Libraries. The selected vendor, Copley Furniture, is completing the work in stages so as not to disrupt library operations.

Police Station Feasibility Study—Town Meeting appropriated \$20,000 for a feasibility study of the expansion of the present Police Headquarters, subject to the requirement that there be ample opportunity for ongoing neighborhood input, and that the study take into consideration and be coordinated with the plans for renovating Fire Station #2. Putnam Associates was selected to conduct the feasibility study which should be completed by August, 1988.

Reconstruction, Repair, and Maintenance of Various Streets and Sidewalks—Town Meeting appropriated \$200,000 for the construction, maintenance, and repair of various streets and sidewalks within the town. Funds were expended to reconstruct Webster Street and to plant trees. The remaining sum will be used to resurface Harvard Street in the fall of 1988.

State Aid for the Repair, Reconstruction, and Resurfacing of Various Sections of Town Streets—Town Meeting appropriated \$114,000 for the repair, reconstruction and resurfacing of streets. Tilcon Massachusetts, Inc. was selected in June, 1987 and the Hammond Street project was completed last summer.

Cleaning of Main Drain and Sewer—Town Meeting appropriated \$150,000 for the cleaning of the main drain and common sewer located in St. Mary's Street and Beacon Street. This project has been temporarily deferred pending further study.

Cleaning, Preparing, and Painting of the Water Storage Tank—Town Meeting appropriated \$67,000 for cleaning, preparing, and painting the interior of the steel water storage tank at Singletree Hill. Bids were received and exceeded the amount appropriated. The scope of the project is being reevaluated and it will again go out for bid in the fall.

Rehabilitation of Warren Field—Town Meeting appropriated \$20,000 for the design and preparation of contract drawings for the rehabilitation of Warren Field. Plans are being prepared in-house and should be completed by the spring of 1989.

Reconstruction of Runkle School Play Area—Town Meeting appropriated \$225,000 for the reconstruction of the play area at Runkle School. This contract was recently awarded to Ledgewood Construction Co., Inc. Construction is expected to be completed prior to the opening of school in September, 1988.

Replacement of Playground Equipment—Town Meeting appropriated \$150,000 for the replacement of playground equipment at Baker Tot Lot, Heath, Lincoln, Lincoln Primary, Pierce and Soule Recreation Center. The contract has been awarded and construction should be completed by mid-summer.

Environmental Impact of Parking—Town Meeting appropriated \$3,500 for a study to determine the environmental impact of parking a large number of motor vehicles on park lands so as to provide town officials with information for deciding under what conditions parking should be prohibited or allowed. The contract was awarded to John Donovan of R.F. Geisser and Assoc., Inc., Consulting Engineers, in December, 1987 and the completed report and recommendations were presented to the Selectmen in early April, 1988.

Modernization of the Beacon Street Traffic Signal System—Town Meeting appropriated \$50,000 for modernization and safety improvements at various locations on the Beacon Street Traffic Signal System. Bids for this project have been received and a contract will be awarded shortly. Improvements should be completed by the fall of 1988.

Installation of Traffic Control Signals on Beacon Street—Town Meeting appropriated \$30,000 for traffic engineering consultant services and related fees to prepare contract plans, documents and specifications, including the installation of traffic control signals at Beacon Street at Marion Street, and Beacon Street at Winthrop Road. The contract was awarded to McDonough and Scully, Consulting Engineers, and the designs should be completed by the fall of 1988.

Purchase of Parking Meters and Replacement Parts—Town Meeting appropriated \$46,000 for the purchase of new parking meters, replacement parts and installation materials, to establish new parking meter zones and implement revised parking regulations at various locations. A number of meters have been purchased for the Brookline Village area. Additional meters will be purchased upon the completion of the Parking Commission's study.

Driscoll School Gymnasium Feasibility Study—Town Meeting appropriated \$9,500 for a feasibility study, including schematic design and cost estimates with life-cycle costs, to determine the most effective method of providing waterproofing and a new floor for the Driscoll

School gymnasium. A contract was awarded to Phineas Alpers Architect, Inc. It is anticipated that work will begin in June and be completed by the start of the school in the fall.

Lincoln School Feasibility Study—Town Meeting appropriated \$75,000 for a feasibility study to provide alternatives for the Lincoln School which meet the educational program as set forth for a K-8 elementary school, at the Route 9 site, the Hedge Road site, and at both sites. The study is currently underway and should be presented this summer.

Highway/Sanitation Garage—Town Meeting appropriated \$600,000 for plans and specifications. The contract was awarded to Camp Dresser and McKee in October, 1987. They prepared and presented an environmental study of the proposed garage site in late March, 1988.

Repairs to Lincoln Upper and Lincoln Primary Schools—Town Meeting appropriated \$370,000 for making extraordinary repairs to the Lincoln Upper and Lincoln Primary Schools, including reroofing portions of both schools and replacing windows at the Lincoln Upper School. Contracts have been awarded and the work should be completed by the fall.

Renovation of Clark Playground—Town Meeting appropriated \$5,000 for the preparation of plans for renovation of Clark Playground. Preliminary plans were prepared in-house and have been presented to the Park and Recreation Commission and neighborhood group for review.

TOWN ADMINISTRATOR



Town Administrator Richard T. Leary

A question frequently asked of the Town Administrator is "How is the Town Administrator Act working? That legislation, Chapter 270 of the Acts of 1985, represented a milestone in the history of our town administration. While it did not provide for a drastic change in the Brookline town government, it went a long way towards delineating the most appropriate roles in the late 1980's and beyond for the Board of Selectmen and the chief administrative officer in Brookline. On the whole, I believe we have made significant progress over the past 2½ years in implementing the provisions of the Town Administrator legislation and that it is working rather well.

Some of the more important functions and duties now assigned to the Town Administrator are 1) the recruitment and recommendation for appointment by the Board of Selectmen of most department heads, as well as annual performance evaluations, 2) formulation of the annual financial plan including detailed projections of all revenues and expenditures, 3) recommendations with respect to the capital improvements program and the financial impact of warrant articles, and 4) recommendations concerning collective bargaining proposals and the development of fiscal guidelines for that important area of town expense.

I am pleased to report that Brookline continues to attract a high calibre of candidates for department head and administrative staff positions. In 1987 the Town Administrator recommended the appointment of William T. Mitchell for the post of Director of Information Services, and the appointment of Robin E. Coyne as Budget and Revenue Analyst in the Selectmen's Office. Details concerning their background and qualifications are included in a later section of this report.

With respect to performance evaluation, a comprehensive system was put in place during the past year and is now an integral part of the annual review associated with the granting of merit increases. Several factors are rated, including accomplishment of objectives; execution of policy; communications and coordination; financial, personnel, and organizational management; planning; relations with the board and administrator; relations with the public; creativity, and initiative. This system ties in very well with our refined program budget which places heavy emphasis on the setting of goals and objectives for each department. As we set specific targets that must be reached to accomplish the goals and objectives, we build in accountability for the degree of success achieved. This approach is consistent with our desire to stimulate greater output on the part of the town's management team. Our performance appraisal system will be complemented in the future by further opportunities for training, an additional responsibility assigned to the Town Administrator.

Much of the Town Administrator's time these days is devoted to financial matters, and specifically, to the formulation of the town's annual financial plan. This plan encompasses more than just the municipal budget. It presents the views of the chief financial officer of the town on all fiscal matters including: state, county, MWRA, MBTA and other assessments; collective bargaining objectives; overlay; all operating and unclassified budgets; and capital expenditures. The revenues to support the expenditure programs are also detailed in this comprehensive document which is available for review at the Selectmen's Office and at the public libraries. The focus of this report will be on the status of the town's finances as we prepared the FY89 Financial Plan, the key elements of the Plan, and a long-term outlook.

Historical Overview

Over the last two years we have been in the fortunate position of restoring and enhancing a number of service programs, particularly in the areas of schools, libraries, police, and public works. This was in contrast to the early years of Proposition 2½ when either drastic budget reductions were required or we were just able to hold the line with no appreciable enhancement or diminution of town services.

FY82, the first year of Proposition 2½, was obviously the most difficult. In order to meet the requirements of the law, operating budgets were cut by \$3.7 million and a moratorium was declared on all capital projects. Several service programs were entirely eliminated and most others were significantly curtailed. Major reductions in personnel were made in both town and school complements. FY83 and FY84 were relatively stable. In FY83, growth in the tax base and increased state aid and free cash enabled us to level fund most budgets with modest gains in the areas of schools, libraries, police, and repairs to public buildings. FY84 was not as favorable, with state aid increasing only \$408,000 vs \$1.9 million the year before. Also, free cash declined by over \$1.8 million. The net result was we were able to fund only collective bargaining and fixed cost increases.

FY85 was clearly one of the most favorable years since the inception of Proposition 2½. The town was allowed by the Department of Revenue to increase its tax levy by \$2.6 million over and above what the town had cut from its levy in FY82. Also, the Brook House converted to condominiums, which generated approximately \$800,000 in additional tax revenue. Overall, the tax levy increased \$4.5 million compared to \$1.7 million the year before. In addition, state aid and free cash both increased significantly. The net result was that total revenues increased by over \$7 million (10%). Consequently, the operating budget was increased by 10% and a capital equipment replacement program and capital improvements program were instituted.

FY86 was a "status quo" year with level funded budgets. Revenues increased only 3.2% due to a \$2.7 million decline in free cash. Significant new growth in the tax base and enhanced local receipts more than offset this loss to give us a modest revenue increase of \$2.4 million. This was sufficient to cover collective bargaining and fixed cost increases. FY87 was an unusually favorable year as free cash rebounded and state aid increased by over \$2 million. Overall, revenues increased by \$6.1 million or 8.1%. This enabled us to make further restorations and enhancements to service programs. In FY88, with building construction and condominium conversions continuing strong, growth in the tax levy increased by over \$3 million. This, coupled with another significant increase in state aid, resulted in a net revenue increase of over \$4.6 million (6.0%). Again, with these favorable

circumstances, we were able to make a number of service improvements, particularly in the school budget.

In recent years, particularly in FY85, FY87, and FY88, we have been the beneficiaries of some unusually large revenue windfalls. These years were atypical, however, and are not expected to continue. For instance, state aid increased a total of 42.7% in the above three years for an average of 14%. This was far above the normal increase and was due to three factors: 1) a very strong and growing state economy; 2) the adoption for FY88 of a state aid distribution formula which recognized the problems of those cities and towns which were utilizing their available resources up to the Proposition 2½ limit, and 3) a commitment from the state to cover our FY87 and FY88 losses in federal revenue sharing funds.

The property tax levy has also increased at an exceptional pace given the limits of Proposition 2½. In a normal year, the levy could be expected to increase approximately 4.5%. Over the three years, however, it grew an average of 6.7% for a total of 20%. This was due to the one time windfall of \$2.6 million above the normal limit allowed by the Department of Revenue in FY85, and to an extraordinary level of new growth resulting from a boom in building construction and condominium conversion.

These favorable factors, together with others, combined to provide us with an unusually favorable experience over the last 3–4 years. During this period much of the additional revenue was applied to the long deferred area of capital improvements, and to restore personnel complements and services. The permanent full-time personnel chart on page 20 illustrates how the school department particularly benefitted. The personnel level for schools has increased from 673 in the first year of Proposition 2½, FY82, to 758 in FY88 for an increase of 85 positions. Over the same period 20 positions were added in all other town departments.

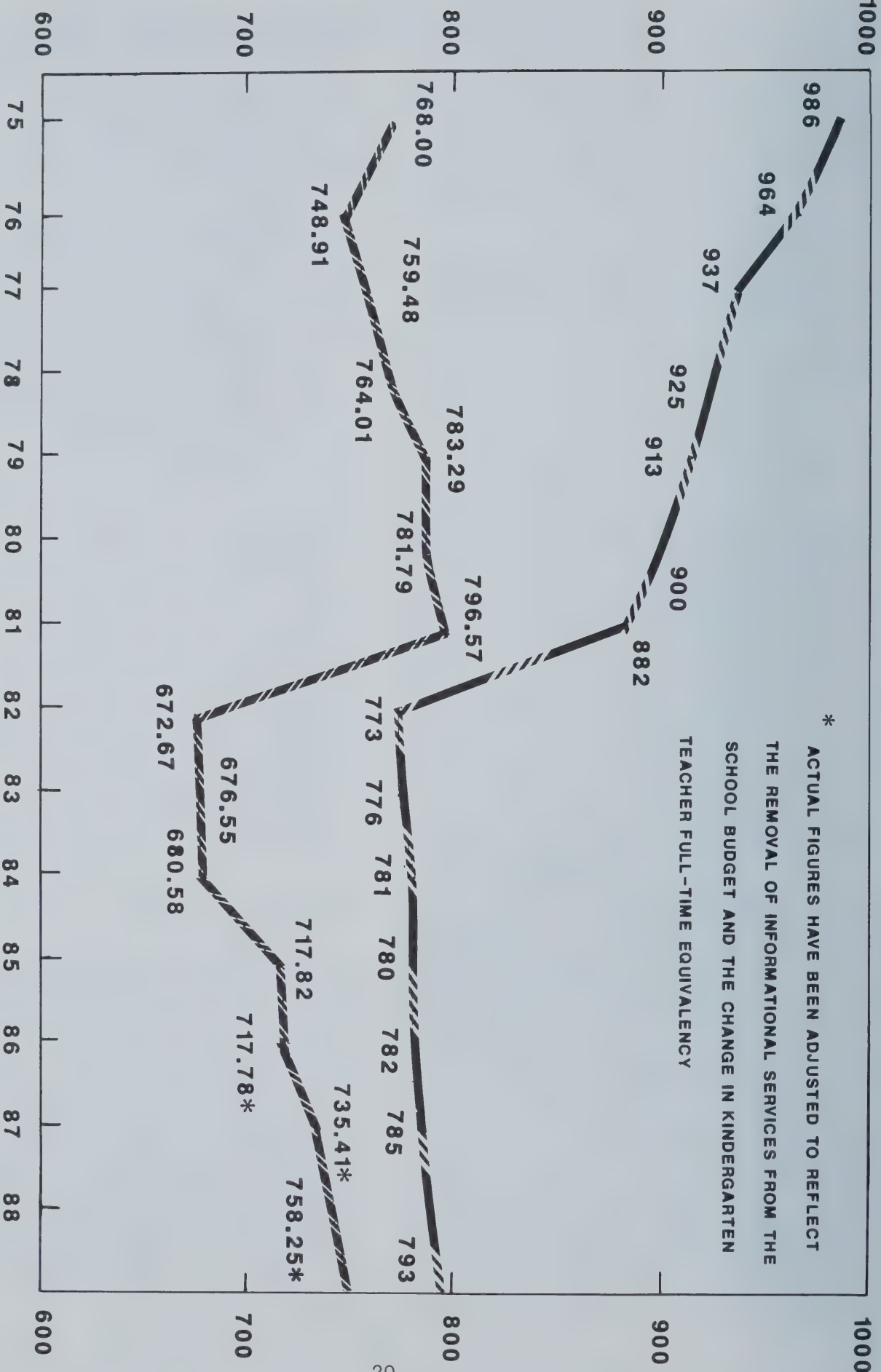
Fiscal Problems in FY89

As we planned for FY89, it was clear that several negative factors would combine to produce a substantial revenue deficit unless extraordinary steps were taken to mitigate the effects of these items. At the same time that revenue growth was expected to decline significantly, we were faced with huge increases in major fixed cost items, most of which surfaced as problems either late in 1987 or early in 1988. In no year since FY82 had the fiscal forecast looked so bleak. Indeed, the size of this deficit—\$6.3 million as of February 1, 1988, was nearly comparable to that of the first year of Proposition 2½. In comparison, at the same time last year, the initial fiscal forecast for FY88 projected a surplus of \$50,000.

The following is a review of the significant revenue and cost factors which combined to cause our financial difficulties.

PERMANENT FULL TIME PERSONNEL

FY 75 - FY 88



Revenues

Revenue growth for FY89 was expected to be well below normal, due primarily to a sharp reduction in the amount of free cash available and in the amount of local aid from the state.

During the current fiscal year, \$1,350,430 in free cash was used to balance the FY88 budget, and \$45,014 was used for FY88 collective bargaining requirements. A total of \$898,233 in free cash remained available for appropriation in mid-February. Of this sum, \$720,000 was designated for funding the anticipated group health insurance budget shortfall in the current fiscal period, leaving a balance of \$178,233 available to cover any other emergencies or an even greater deficit in the group health account. Accordingly, it was expected that no free cash would be available for FY89, a decrease of \$1,395,444.

In February we were advised of a change in the local aid distribution formula which eliminated the "levy limit concept," so applicable under Proposition 2½, penalized Brookline more than any other community in the Commonwealth, and resulted in a net allocation for Brookline of \$381,544. Given the fact that the amount of the local aid increase statewide was 21% greater for FY89, we had counted on receiving at least \$1 million more than last year. The much lower amount, we felt, was an unconscionable reduction in a single year, and we so advised the Governor and key state legislators. In that communication, we pointed out that as a mature urban community surrounded by the central city on three sides, Brookline has many needs. We require a high level of police protection; the large stock of older and densely located homes and apartment buildings requires a higher level of fire protection services, and the town's population, of which 10% is below the poverty level, is a relatively aged population requiring a great many services. We further pointed out that Brookline, in its attempt to keep up with these needs, had tapped to the maximum degree every revenue source available to it. To find that under the so-called "needs based formula" it had been determined that communities such as Andover, Lincoln, Lynnfield and Wellesley had more needs than Brookline, confirmed our concerns with the fairness of the new formula which we feel is seriously flawed. We were unsuccessful in attempting to have the minimum aid provision of the new formula revised so that every community would receive at least the same increase as last year, a policy which had been followed since 1983.

Fixed Costs

For the last five years the town has reaped the benefits of a particularly favorable solid waste disposal contract. While other communities have had to budget for substantial cost increases in this area, our costs have been fixed subject only to the general CPI factor. The current dis-

posal charge of \$18.03/ton is far below the market price of about \$80/ton. Based on that price, we projected that our overall cost would increase by more than \$1.5 million. This was a situation that we were well aware of and could have dealt with were it not for the several abnormal fixed cost increases which surfaced in recent months.

As indicated above, based on our claims experience in FY88, the period since last July 1, it was projected that this year's group health insurance budget would be short approximately \$700,000. That reflected the recent trend which has seen our claims running about 32% above FY87 and far in excess of the 10% annual increase in costs since FY83. An analysis of our experience this fiscal year revealed a dramatic increase in the number of admissions to the four major Boston area hospitals, the number of days in hospitals, and the average per diem cost. Compounding our problem is the fact that municipal health insurance plans have retirees still in the plans, not always the case in private industry, so the average age is older. Also, since municipalities such as Brookline offer HMO's, the younger employees have a tendency to choose that course.

Based on the above extremely negative experience since July 1, it was necessary to include an increase of \$1,850,000 in the FY89 Financial Plan. That, coupled with the estimated \$700,000 deficit in the current fiscal year, means that more than half of our additional revenue for FY89 will go to group health.

Some other significant non-discretionary items which had to be funded are:

Special Education	\$ 473,813
Debt Service	414,461
Step Rates and Benefits	300,000
Pensions	277,246
State and County Charges	222,258
Workers' Compensation, Medical Disability Fund, and Medicare Coverage	170,000

Actions Taken to Offset Revenue Deficit

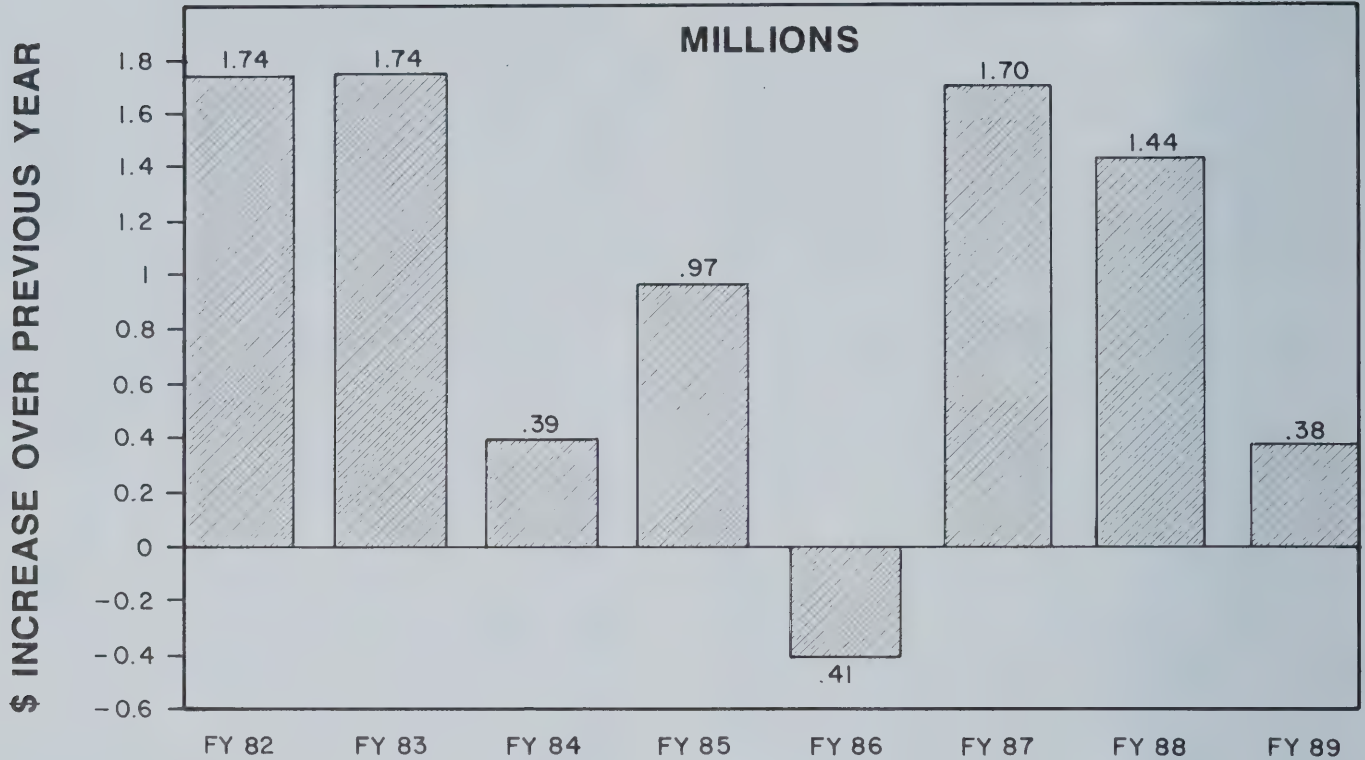
In order to offset the projected revenue deficit and to present a balanced FY89 Financial Plan, several actions were prescribed by the Board of Selectmen when they adopted fiscal guidelines on December 22, 1987. Actions taken in FY88 include the following:

1) Personnel-new hires—An immediate freeze was imposed on all new hires. The Town Administrator reviews all requests for new hires and recommends to the Selectmen that a position be filled only in rare, exceptional circumstances where a serious disruption to a vital public service would otherwise occur.

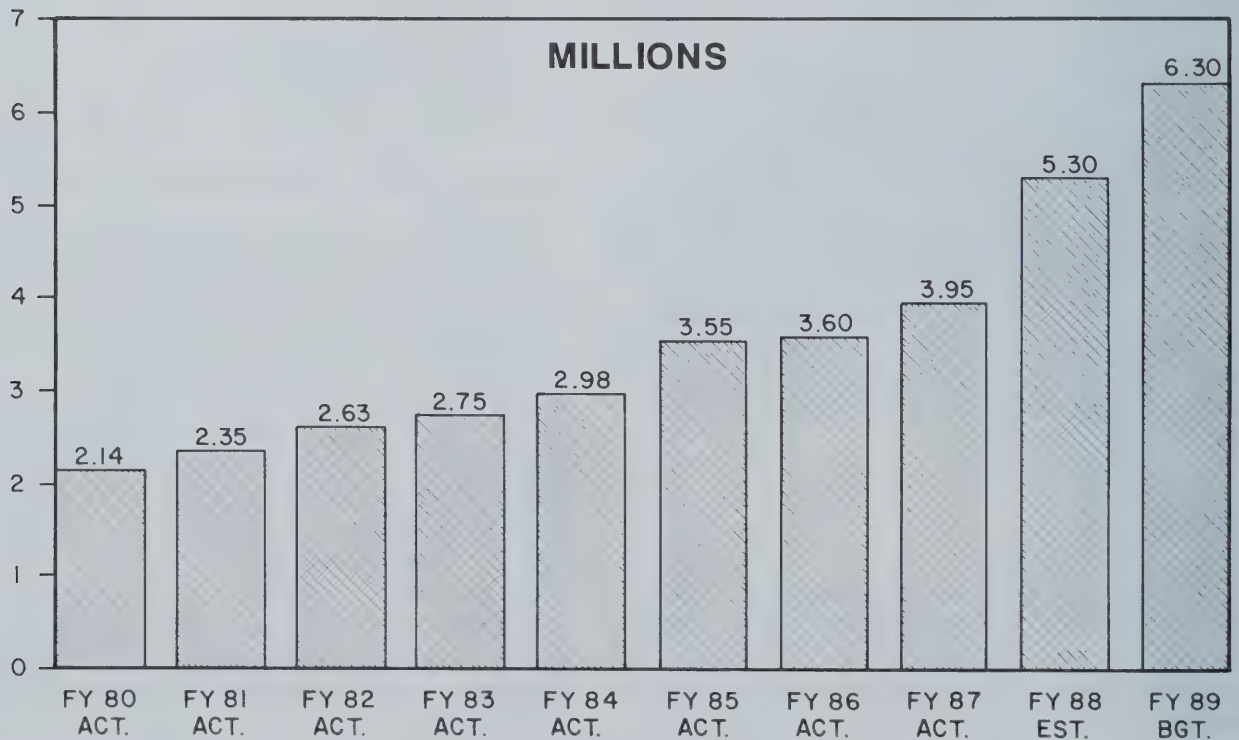
2) Personnel-overtime—All scheduled and non-emergency overtime has been eliminated to the maximum extent feasible. Any such overtime deemed absolutely necessary requires the approval of the Town Administrator in advance.

STATE AID

(YEAR TO YEAR INCREASES)



GROUP INSURANCE EXPENDITURES



3) Contractual Services, Supplies and Equipment—All non-essential contractual services and supply and equipment purchases have been eliminated. Contracts submitted for the Selectmen's approval are reviewed by the Town Administrator to ensure that they are essential to the operation of the town. All requisitions submitted to the Purchasing Department are reviewed by the Purchasing Director and any purchase requisitions which he deems non-essential are referred to the Town Administrator for approval.

4) Revenue Enhancement—The Town Administrator, in consultation with department heads, reviewed all fee and fine schedules and, wherever possible, recommended appropriate increases. As any one-time, "windfall" sources of revenue are important, every effort will be made to ensure that reimbursements due the town from the parking meter coin theft case, the U.S. Open Golf Tournament, and Hurricane Gloria are received within FY88.

The thrust of all these actions in FY88 was to add substantially to the year-end surplus. This surplus, or free cash as of June 30, 1988, would ordinarily be available for appropriation in FY90. However, it might also be possible to use a portion of it in the fall of 1988 for FY89 supplemental appropriations. If we are able to build up a significant surplus, this could serve as a source of supplemental funding for capital improvements at the Fall Town Meeting.

FY89 Financial Plan

It was recognized early in the FY89 budget planning process that there would be no opportunity for improvements to the current level of services. It was obvious from the size of the projected deficit—\$6.3 million, that we would have to deal with the fiscal problem by employing a multifaceted approach including budget reductions. The following steps were taken in accordance with the Selectmen's guidelines and resulted in the submission of a balanced Financial Plan for FY89:

1) The Brookline town budget included in the Financial Plan totalled \$80,994,529, an increase of \$3,462,699 or 4.3%. The amount included for the School Department—\$27,875,558, represented the FY88 budget figure of \$27,039,682 plus certain fixed cost increases identified by the school administration and totalling \$835,876. Departmental operating budgets were prepared on a level funded basis excepting only fixed cost increases. Capital equipment requests were substantially curtailed, allowing only for absolutely essential purchases, so the capital outlay section of the budget to be funded on the tax levy was reduced by \$381,923. Repairs to public buildings, which in recent years had been accorded priority status, showed a reduction of \$102,300. In addition to these stringent measures, the Town Administrator, in consultation with department heads, boards and commissions, prepared

a 15% budget reduction schedule which totalled \$8,511,817.

2) No appropriations for capital projects were projected for action at the 1988 Annual Town Meeting. Nonetheless, the Town Administrator, Planning Director and Planning Board prepared a prioritized capital improvements program for consideration should additional funds become available in the fall of 1988. That program suggested possible funding of projects at the 1988 Fall Town Meeting, utilizing the following sources:

Tax Revenue	\$ 332,000
Bonding	10,555,000
State/Federal Grants	2,016,000

The six year program (FY90–FY95) provided for \$10,368,000 in projects to be funded on the tax levy and \$26,860,000 in projects to be bonded. This is in addition to water and sewer projects totalling \$11,600,000 which would be funded through user charges, and projects that are financed through federal and/or state grants—\$5,998,000. The total of the six year program is \$54,826,000. Among the major capital projects proposed are several urgent and long-deferred ones, including the fire station renovations; DPW highway garage, the top priority of the post-war capital planning committee (WW II); Pierce School waterproofing; roof replacement at Town Hall and at the High School, and the Lincoln School.

Brookline's present bonded debt is well within accepted limits and compares most favorably with other communities in the Commonwealth. Likewise, our current debt service, at less than 4% of the total budget, is well below the statewide average of 8.5%. By not recommending any special appropriations for smaller capital projects at the Annual Town Meeting, we offset the projected deficit by \$1,180,647.

3) With respect to collective bargaining, the Selectmen directed the Town Administrator to include within the Plan an amount reserved for collective bargaining based upon the experience of comparable communities and taking into consideration what the town can afford. At that early stage, December 1987, it seemed prudent to set aside \$1.4 million which would be sufficient to increase wages and benefits by 3%. Any additional settlement costs would have to be absorbed either through operating budget reductions or from additional revenues should they become available at a later date.

4) Facing a \$1,545,050 increase in the town's solid waste disposal cost, the public works budget was prepared on the assumption that after July 1, 1988 the town would collect refuse from single, two-family and three-family properties only, a practice followed by the majority of Eastern Massachusetts communities. This resulted in a 50% reduction in the amount of refuse collected and a similar reduction in personnel and equipment for a total savings of \$1,458,800. The department's personnel complement would be reduced by 15 permanent positions and 5 seasonal positions through attrition. The

combination of the increased solid waste disposal fee, from \$18.03/ton to \$80/ton, and a 50% tonnage reduction, would increase the contractual disposal cost by \$543,550 over the FY88 cost of \$457,950. This basic policy issue was the subject of much discussion and debate over the ensuing months.

The Town Administrator's proposal was predicated on the following considerations:

- a) The results of a survey of 24 surrounding communities which revealed that only four communities with any sizeable number of multi-unit buildings offer collection services. The overwhelming majority provide service only to residences of up to three or four units. This is the traditional level of service provided by municipalities throughout the country.
 - b) Long Term Savings—Due to the significant loss of personnel through attrition and reduced maintenance and capital costs there would be a substantial cost savings over time.
 - c) Short Term Savings—In FY89 savings would approximate \$1.5 million. The solid waste disposal fee charged the town would decrease by \$1.1 million, there would be \$330,000 in personnel savings (the loss of 15 jobs through attrition), and a refuse packer, estimated to cost \$100,000, would not be purchased.
 - d) There would be no need to set up a separate and comprehensive billing system.
 - e) The continual drain on highway division personnel which occurs during holiday and vacation periods would be eliminated; highway division productivity would increase.
 - f) The sanitation division has the highest accident rate in the town; contracting out this service would reduce exposure to accidents and associated workers' compensation costs.
 - g) The town would not have to accept responsibility for picking up 3,300 dwelling units now serviced by private contractors. This is a potential cost of \$530,000.
- 5) We made a concerted effort over the past few months to improve the town's local receipts position, i.e., the amount derived from fees, fines and other charges. As a result of this review, and with the cooperation of several town agencies, local receipts for FY89 are projected to increase \$2,754,500 over the FY88 budget amount. The sources of the additional local receipts cover a wide range of town activities: motor vehicle excise taxes, liquor licenses, common victualler licenses, lodging house licenses, food service and retail food permits, parking fines, building department permits, rent control fees, recreation fees, dump permits, CATV franchise fee, and hotel taxes. Water and sewer charges will be increased \$1.4 million to recover the increased cost of providing

the service which includes a \$1.3 million increase in the Massachusetts Water Resources Authority assessment.

The job of preparing Brookline's FY89 Financial Plan was difficult and distressing, particularly after our relatively favorable experience of the past few years. In order to offset the projected deficit, we had to concentrate on areas under our control. Of necessity we had to focus on "big-ticket items," and took a rather strong initiative in the recommendation to remove the town from 50% of its refuse collection business. Similar measures will doubtless have to be considered in other areas of town services as our long-term fiscal outlook is not promising.

Long-Term Outlook

In preparing this annual report we have attempted to look ahead and estimate our revenues and expenditures over the next six years. These projections will, of course, have to be modified as events unfold, but we think they are reasonable for fiscal planning purposes. On the revenue side we anticipate the following developments:

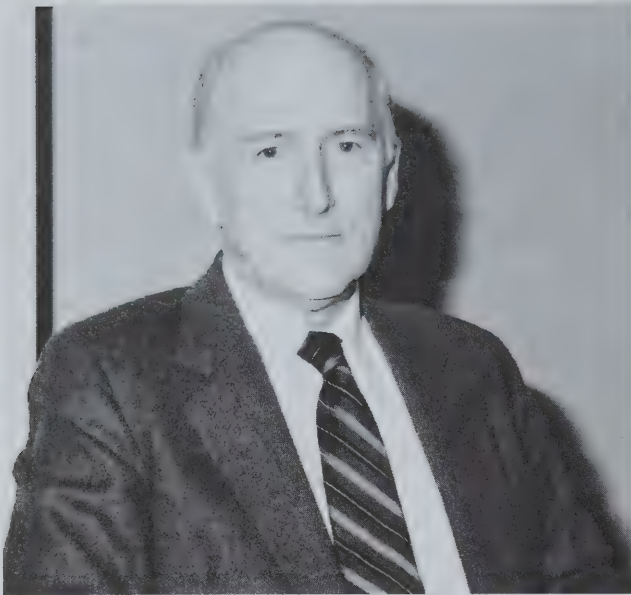
- Revenues are expected to increase between \$3.5 and 4.7 million or approximately 4% each year.
- New growth on the tax levy resulting from building and condominium conversion is expected to decline and amount to approximately \$700,000 per year; pending projects are generally much smaller than those completed over the period of six years which are referenced in the Selectmen's annual report.
- The State Aid increase is estimated at \$500,000 per year due to the aforementioned revision in the distribution formula which limits our allocation to the minimum.
- After the substantial increase in FY89, local receipts are expected to increase by approximately \$75,000 or 4% annually.
- Free cash for FY89 is estimated at \$1.2 million and is expected to remain at that level over the period.

The expenditure estimates take into consideration:

- An average 10% increase in group health insurance costs.
- An increase of approximately \$10 per ton each year for contractual disposal of solid waste.
- Provision for increased overlay appropriations in the revaluation years of FY91 and FY94.
- Major bond issues for the highway/sanitation garage and fire station renovations which will be reflected in our debt service appropriation from FY90 to FY95.
- A budget for collective bargaining which is consistent with the anticipated rate of inflation.
- Restoration of the capital equipment budget in FY90.
- An increase of approximately 15% per year in special education costs.

LONG RANGE PROJECTION OF
INCREMENTAL REVENUES AND EXPENDITURES

	FY-89	FY-90	FY-91	FY-92	FY-93	FY-94	FY-95	Cumulative Total
REVENUES								
Property Taxes-New Growth	1,361,500	800,000	750,000	700,000	650,000	600,000	600,000	5,461,500
Property Taxes-Base	1,408,309	1,477,557	1,534,493	1,591,606	1,648,896	1,706,368	1,764,028	11,131,257
State Aid	(108,255)	500,000	500,000	500,000	500,000	500,000	500,000	2,891,735
Federal Revenue Sharing	(119,285)	0	0	0	0	0	0	(119,285)
Local Receipts	4,027,945	700,000	725,000	750,000	775,000	800,000	825,000	8,602,945
Free Cash	(1,395,444)	1,200,000	0	0	0	0	0	(195,444)
Other Available Funds	20,000	10,000	10,000	10,000	10,000	10,000	10,000	80,000
Total Revenue	5,194,760	4,687,557	3,519,493	3,551,606	3,583,896	3,616,368	3,699,028	27,852,708
EXPENSES								
Group Health	1,850,000	630,000	693,000	762,300	838,530	922,383	100,673	5,796,886
Other Personnel Benefits	447,246	70,125	75,384	81,038	136,616	145,625	155,247	1,111,281
Other Fixed Costs	4,013,757	1,228,437	1,407,706	1,328,807	1,511,032	1,591,539	1,954,023	13,022,126
Other Budget Increases	(477,289)	421,625	156,400	162,187	158,220	164,755	171,572	757,470
Tax-Financed CIP	(945,270)	1,559,770	(224,000)	67,000	287,000	(420,000)	441,000	765,500
Debt Service and Interest	414,461	729,933	1,047,520	730,284	28,039	38,254	358,552	3,347,043
Non-Appropriated Expenses	(545,648)	221,123	492,095	(140,743)	180,436	536,154	(214,168)	529,249
Collective Bargaining	2,287,503	2,520,000	2,646,000	2,778,300	2,917,215	3,063,076	3,216,229	19,428,323
Total Expenses	5,194,760	6,751,013	5,601,105	5,006,873	5,218,558	5,119,403	6,082,455	38,960,992
Surplus (Deficit)	0	(2,063,456)	(2,081,612)	(1,455,267)	(1,634,662)	(1,503,035)	(2,383,427)	(11,108,284)



William T. Mitchell
Director of Information Services

The cumulative total of our long-range revenue and expenditure estimates reflects a deficit of \$11,108,284. While we have been conservative in our revenue estimates, the prospect of a continuing substantial deficit position makes it imperative that we start to prepare for what appears to be a long-term period of retrenchment. It can provide an opportunity, not only for improving productivity, but for reevaluating the need for, or at least the level of, services ordinarily taken for granted. The growing perception of scarce resources can bring a climate of creative change.

As soon as the Annual Town Meeting is over, the Town Administrator and his staff plan to begin the process of program evaluation and targeting of reductions on a priority basis. At the same time, we will attempt to identify those services which might be better and more efficiently handled by the private sector (contracting out). It appears certain that we will have to pursue a combination of several strategies—increasing productivity, reducing expenditures, contracting out, and finding new revenue sources. In sum, we will be searching for imaginative ways of operating the town's overall service delivery system.

Some communities, when faced with this challenge, have called on a citizens' committee to assist in the long-term financial planning process. Citizen involvement in the financial planning process can improve community relations and lead to the discovery of new strategies and ideas. Brookline, with its long tradition of citizen participation, would be an ideal community to tap the talents of our citizenry in developing a statement of the town's needs and financial goals for the next several years.

Department Head and Staff Changes

There are very few changes to note in the complement of our department heads and administrative staff. In Au-



Robin E. Coyne
Budget & Revenue Analyst

gust, William T. Mitchell was selected from a group of 84 applicants to fill the position of Director of Information Services. Mr. Mitchell came to Brookline after almost 20 years experience in responsible management positions with ITT Corporation. He has an excellent background in managing and running an IBM operation with equipment similar to that recently purchased by the town. Mr. Mitchell possesses strong administrative skills which will enable him to organize our MIS operation in an effective manner and institute controls, standards, policies and procedures which have been lacking for some time.

Robin E. Coyne joined the Selectmen's staff as Budget and Revenue Analyst in October 1987. She had served as Budget Analyst for the Advisory Committee during the previous year, an experience which served her in good stead for the position she now holds, which is most important in the continuing effort to improve productivity and enhance revenues while operating within the strictures of Proposition 2½. In the brief period that she has been with us, Ms. Coyne has already demonstrated professional skills of a high order.

Roger R. Lipson, Director/Counsel of the Rent Control Board for 16 years, left the town service late in 1987 to return to the private practice of law. During his career in Brookline, Mr. Lipson earned a reputation that was built on fairness and integrity, two of the most important personal qualities of a rent control administrator. His role was particularly difficult over the period of several years when he served both as Director and as General Counsel, an arrangement which was recently discontinued as the result of the Town Administrator's Administrative Study of the Rent Control Department which recommended, among other things, that the Director/Counsel position be split into two full-time positions.

TOWN MODERATOR

In the course of the triennial election campaign for town moderator, one of the questions raised and discussed was the process by which rules of procedure for town meeting are established. While a few towns establish certain rules of procedure by bylaw which the moderator is then obligated to follow, Brookline has traditionally followed the more general practice in Massachusetts of looking to the moderator to establish the rules of procedure for town meeting. The moderator is charged by state law with maintaining the good order necessary for the town to accomplish its business.

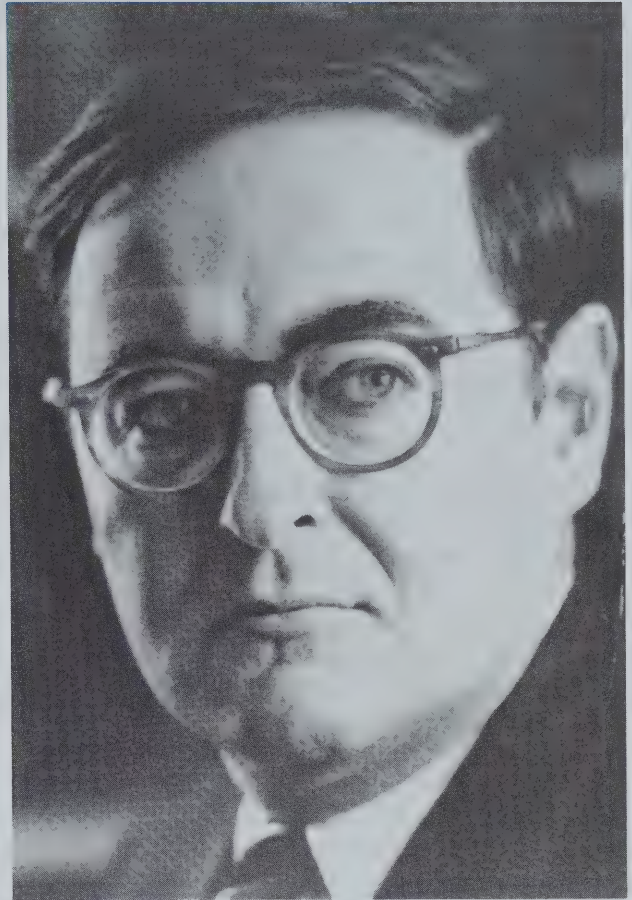
While a moderator is given great powers in this area, he or she would be unwise to exercise them arbitrarily or capriciously. Thus, most moderators turn to *Town Meeting Time*, written some years ago by three experienced Massachusetts moderators, including Brookline's Benjamin Trustman, for guidance. That splendid source of wise counsel on fair procedure, supplemented by the Brookline Town Meeting Members Handbook (prepared by the Town Meeting Members Association after consultation with the moderator), has served the town meeting well as procedural guide.

Another tradition in Brookline has been that if, as may infrequently occur, the moderator considers it appropriate to depart from those guidelines, he will explain his reasons for doing so to town meeting (and in most instances will seek advice on the question from senior town meeting members).

One such departure occurred six years ago and was submitted to a committee of experienced members before being adopted by the moderator and explained to town meeting. Because it has an impact on other citizens of the town, it may be useful to explain it here.

All voters in the town are permitted by law to speak at town meeting. Only elected members may make motions or vote. Prior to my tenure, it was customary for citizens groups (the League of Women Voters is an example) which has studied an issue coming before town meeting to address the town meeting on the issue.

I have adopted the rule that elected members will be given first priority in debate with an exception only for persons whose interests are *directly and substantially* affected by the outcome. (An example would be the owner of a lot being rezoned.) This rule has encouraged spirited discussion and debate on the floor of town meeting but has often resulted in voters of the town who are not elected members being heard last or not at all. The latter occurs when, after a lively debate, a member moves "the previous question," *i.e.*, to end debate, and succeeds in bringing the issue to a vote. The non-member voters in the back of the hall are often frustrated by having waited and then been denied the opportunity to address the meeting.



Town Moderator Carl M. Sapers.

I am committed to the proposition that elected town meeting members should be given the priority positions in debate. As long as that rule is retained and there is such great participation by town meeting members, the understandable frustration felt by non-member citizens of the town will persist. At least those citizens reading this report may have a better idea of how the matter came to be resolved as it did.

TOWN MEETINGS

Highlights

1987 ANNUAL TOWN MEETING May 26, 1987

Moderator Carl M. Sapers called to order the Annual Town Meeting on Tuesday, May 26, 1987 at 7:30 P.M. There were forty-six articles contained in the Warrant of the Annual Town Meeting. The meeting was dissolved at 11:58 P.M. on Wednesday, June 10, 1987.

SPECIAL TOWN MEETING May 26, 1987

A nine article Special Town Meeting scheduled for 8:00 P.M. on Tuesday, May 26, 1987 was dissolved at 9:11 P.M. on Tuesday, May 26, 1987.

SPECIAL TOWN MEETING December 9, 1987

A thirty-six article Special Town Meeting scheduled for 7:30 P.M. on Wednesday, December 9, 1987, was dissolved at 10:46 P.M. on Tuesday, December 15, 1987.

Summary of Actions Taken

ANNUAL TOWN MEETING May 26, 1987

ARTICLE 1. **Measurers of Wood and Bark, appointment of.** It was by a Unanimous Vote that the number of Measurers of Wood and Bark be two.

ARTICLE 2. **Temporary Borrowing.** It was Voted Unanimously to borrow money from time to time.

ARTICLE 3. **Classification and Pay Plans, amendments (Article 1-B of the Town By-Laws).** Favorable Action was taken by a Unanimous Vote.

ARTICLE 4. **Annual Appropriation Article.** Voted to adopt an operating budget of \$77,363,531.00 for fiscal year 1988.

ARTICLE 5. **Unpaid bills of prior years, payment of.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 6. **Free Cash, Appropriation of.** No Action was taken on this Article.

ARTICLE 7. **Appropriation to hire a Health Educator to serve under the direction of the Director of Public Health (petition).** No Action was taken on this Article.

ARTICLE 8. **Appropriation for a Feasibility Study to consider the reconstruction of the Clark Playground and Robinson Playground (petition).** It was Voted that the subject matter under this Article be studied by the Board of Selectmen and the Park and Recreation Commission and report back to Town Meeting.

ARTICLE 9. **Appropriation for a study to determine the comparative cost and impact upon the neighborhoods of constructing a Public Works Garage or rehabilitating the existing garage (petition).** No Action was taken on this Article.

ARTICLE 10. **Prohibit the selection and use of any site abutting Hammond Street between Horace James Circle and Route 9 as a site for the Public Works Garage.** No Action was taken under this Article.

ARTICLE 11. **Authorization to the Town Treasurer to enter into compensating balance agreements, subject to the approval of the Selectmen.** Favorable Action was taken by a Majority Vote.

ARTICLE 12. **Special appropriations, closeout of unencumbered balances.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 13. **Reallocation of FY86 Community Development Block Grant Funds.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 14. **Miscellaneous Zoning changes - (Planning Board).** Favorable Action was taken by a Unanimous Vote.

ARTICLE 15. **Miscellaneous Zoning changes - (Comprehensive Plan Commission).** Favorable Action was taken, as amended, by a counted vote of 190 in Favor and 12 Opposed.

ARTICLE 16. **Parking requirements for apartments and restaurants - Zoning.** Favorable Action was taken by a counted vote of 170 in Favor and 30 Opposed.

ARTICLE 17. **Zoning Exemption for Municipal uses - (Planning Board).** Favorable Action was taken by a counted vote of 143 in Favor and 43 Opposed.

ARTICLE 18. **Amendment, to Zoning Bylaws - Regulation of political signs.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 19. **Amendment to Town Bylaws - Regulation of political signs.** The matter set forth in this Article was referred to the 1987 Fall Town Meeting.

ARTICLE 20. **Amendment to Zoning Bylaws - (Amendments proposed by the Affordable Housing Committee).** Favorable Action was taken, as amended, by a counted vote of 145 in Favor and 60 Opposed.

ARTICLE 21. **Amendments to Town Bylaws Articles 38 and 39, Rent and Eviction Control and Conversion Control (Misc. changes proposed by the Affordable Housing Committee).** Favorable Action was taken.

ARTICLE 22. **Amendments to Town Bylaws Article 39, Conversion Control (Inclusionary housing conversion proposed by the Affordable Housing Committee).** The matter set forth in this Article was referred back to the Affordable Housing Committee to be studied and report back to the 1987 Fall Town Meeting.

ARTICLE 23. **Amendment to Town Bylaws, Article 38, Section 12(c) - Non-Criminal Penalties for violations of Rent and Eviction Control - Fine for each day violation continues (Rent Control).** Favorable Action was taken by a Majority Vote.

ARTICLE 24. **Amendment to Town Bylaws, Article 38, Section 9A - Removal from Rental Housing (petition).** Favorable Action was taken, as revised, by a Majority Vote.

ARTICLE 25. **Amend Town Bylaws Articles 38 and 39 - Deadline for acting on applications for removal permits and conversion certificates (petition).** No Action was taken on this Article.

ARTICLE 26. **Repeal Article 39 of the Bylaws - Conversion control (petition).** No Action was taken on this Article.

ARTICLE 27. **Amendment to Town Bylaws - Article XXII, Section 1 - Dog Control.** Favorable Action was taken by a Majority Vote.

ARTICLE 28. **Amendment to Town Bylaws - Article XLII - Regulation of Smoking in public places and in the work place.** Favorable Action was taken, as amended, by a Majority Vote.

ARTICLE 29. **Amendment to Town Bylaws - Article XLI - Restriction of Smoking in restaurants.** Favorable Action was taken by a Majority Vote.

ARTICLE 30. **Amendment to Town Bylaws - Penalty and Non-Criminal disposition provision.** Favorable Action was taken by a Majority Vote.

ARTICLE 31. **Handicapped Parking (petition).** Favorable Action was taken by a Unanimous Vote.

ARTICLE 32. **Require opportunity for Town Meeting Members to pledge allegiance to the flag at Town Meeting (petition).** No action was taken on this Article.

ARTICLE 33. **Legislation - An Act to authorize the Board of Assessors to abate certain real estate taxes of the Greek Orthodox Church.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 34. **Legislation - An Act exempting the Town of Brookline from liability for the actions of Special Police Officers not in the employment of the Town.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 35. **Acceptance of M.G.L. Chapter 59, Section 5, Clauses 17d and 41c - Amend requirements for elderly and others to obtain real estate tax exemptions.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 36. **Home rule petition to remove the Police Chief's position from Civil Service (petition).** The matter set forth in this Article was referred to the Committee on Town Organization and Structure for Study and report back to the 1987 Fall Town Meeting.

ARTICLE 37. **Home rule petition to elect Selectmen by districts (petition).** No Action was taken on this Article.

ARTICLE 38. **Require an Environmental Impact Study prior to the use of any public parks for parking for private functions and to submit such report to the 1987 Fall Town Meeting. (Petition).** Resolved to study the matter set forth in this Article.

ARTICLE 39. **Prohibit the use of public park lands for parking for private functions. (petition).** No Action was taken on this Article.

ARTICLE 40. **Resolution on racism and civil rights.** Favorable Action was taken by a Majority Vote.

ARTICLE 41. **Resolution directing the Transportation Board to develop a parking sticker program for the Beacon Street median strip. (petition).** No Action was taken on this Article.

ARTICLE 42. **Amendment to Town Bylaws to make the issuance of open-air parking lot licenses subject to the condition that the monthly charges for each space not exceed \$35.00. (By petition).** No Action was taken on this Article.

ARTICLE 43. **Resolution directing Selectmen and Transportation Board to provide overnight parking in all Town parking lots, and to terminate lease agreements for any Town parking lots. (By petition).** No Action was taken on this Article.

ARTICLE 44. **Resolution to Designate Quezalguaque in Nicaragua as a Town Sister City (petition).** Favorable Action was taken by a Majority Vote.

ARTICLE 45. **Rename the Centre Street parking lot as Shcharansky Plaza (petition).** No Action was taken on this Article.

ARTICLE 46. **Reports of Town Officers on Committees.** No Action was taken on this Article.

SPECIAL TOWN MEETING May 26, 1987

ARTICLE 1. **Collective Bargaining Agreements, funding authorization.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 2. **Appropriation of funds to supplement FY-87 budget appropriations.** Favorable Action was taken by an overwhelming Majority Vote.

ARTICLE 3. **Appropriation of funds for salary adjustments for the Town Clerk and Treasurer/Collector.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 4. **Runkle School Renovation - Supplemental funding authorization.** Favorable Action was taken by a Counted Vote of 210 in Favor and 2 Opposed.

ARTICLE 5. **Appropriation of funds from an insurance settlement to repair damages to the Lynch Recreation Center and Ballfield.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 6. **Appropriation of funds for unpaid bills.** Favorable Action was taken by a Unanimous Vote.

ARTICLE 7. **Appropriation of funds to the Tax Abatement Contingency Fund.** Favorable Action was taken by a Majority Vote.

ARTICLE 8. **Authorization for the Treasurer to transfer funds from the Tax Abatement Contingency Fund for the payment of interest on tax abatement refunds.** Favorable Action was taken by a Majority Vote.

ARTICLE 9. **Rescind authorized debt for Unified Arts (\$80,000) and Energy Conservation (\$3,000) projects.** Favorable Action was taken by a Majority Vote.

SPECIAL TOWN MEETING December 9, 1987

ARTICLE 1. **Police Collective Bargaining Agreement, Appropriation of funds therefor (Personnel Board).** Favorable Action was taken by a Unanimous Vote.

ARTICLE 2. **Amendment of Pay and Classification Plans (Personnel Board).** Favorable Action was taken by a Unanimous Vote.

ARTICLE 3. **Appropriation of funds to supplement FY88 Budgets (Selectmen).** No Action was taken on this Article.

ARTICLE 4. **Appropriation of funds to supplement the FY88 School Budget (School Committee).** No Action was taken under this Article.

ARTICLE 5. **Unpaid bills of prior years payment of (Selectmen).** Favorable Action was taken by a Unanimous Vote.

ARTICLE 6. **Appropriation of funds to renovate the High School Science Labs (School Committee).** Favorable Action was taken by a Counted vote of 228 In Favor and 3 Opposed.

ARTICLE 7. Appropriation of funds to supplement the FY88 School Budget. (School Committee). No Action was taken on this Article.

ARTICLE 8. Appropriation of funds to renovate various fire stations throughout the Town (Selectmen). It was voted that the subject matter set forth in this Article be referred to the Board of Selectmen and the Fire Chief to be reported back to the 1988 Annual Town Meeting.

ARTICLE 9. Appropriation of funds for traffic safety improvements to the Sumner and Blake Roads intersection (Petition of Toby Levine, et al). No Action was taken on this Article.

ARTICLE 10. Approval of the FY88 CDBG Application (Council for Planning and Renewal). Favorable Action was taken by a Majority Vote.

ARTICLE 11. Amendment to Town Bylaws - Article XXIX - Conversion Control (Inclusionary housing conversion proposed by the Affordable Housing Committee). Favorable Action was taken by an Overwhelming Majority Vote.

ARTICLE 12. Amendment to Town Bylaws - Article XI - C - Add new article establishing Housing Advisory Board (Affordable Housing Committee). Favorable Action was taken, as amended, by a counted Vote of 170 in Favor and 25 Opposed.

ARTICLE 13. Amendment to Town Bylaws - Article XXIX - Section 3 (h) (7) Definition of "Removal from Rental Housing use" (Affordable Housing Committee). A motion of Favorable Action was Defeated by a Roll Call Vote of 88 in Favor and 104 Opposed.

ARTICLE 14. Authorization to the Brookline Housing Authority to apply to the Federal and State governments for the development of 100 public housing units (Brookline Housing Authority). Favorable Action was taken, as amended by a Majority Vote.

ARTICLE 15. Amendments to Town Bylaws - Article XXXVIII, Section 9 (m) - Procedures for the issuance of removal permits (Selectmen). No Action was taken on this Article.

ARTICLE 16. Amendment to Zoning Bylaws - Miscellaneous Amendments (Planning Board). Favorable Action was taken under this Article.

ARTICLE 17. Amendment to Zoning Bylaws - Section 7b - Political Signs (Selectmen). No Action was taken under this Article.

ARTICLE 18. Amendment to Town Bylaws - Article XXIII, Section 6(d) - Political signs (Selectmen). Favorable Action was taken, as revised, by a Majority Vote.

ARTICLE 19. Amendment to Town Bylaws - Article XXXVIII, Section 3 (h) (1) - Definition of "Existing tenant and time limit for acting upon removal permit applications (Petition of Alan Sharaf, et al). A Motion of Favorable Action was Defeated.

ARTICLE 20. Amendment to Town Bylaws - Article XXXVIII, Section 6A - Add provision concerning Capital Improvements (Petition of Joseph Carey, et al). It was voted that the subject matter set forth in this Article be referred to the Board of Selectmen to be reported back to the next Town Meeting.

ARTICLE 21. Amendment to Town Bylaws - Article XXXVIII, Section 3 (b) (l) - Delete regulation pertaining to hotels, lodging houses, etc. (Petition of Hyman Deletetsky, et al). It was voted that the subject matter set forth in this article be referred to the Board of Selectmen to be reported back to the 1988 Annual Town Meeting.

ARTICLE 22. Amendment to Town Bylaws - Article XXXVIII, Section 3 (b) (7) (i) - Delete regulation pertaining to Lodging Houses (Petition of Hyman Deletetsky, et al). No Action was taken under this Article.

ARTICLE 23. Amendment to Town Bylaws - Article XXXIII - A - Merge the Historical Commission and Historic District Commission into one commission called the Preservation Commission. (Selectmen). No Action was taken under this Article.

ARTICLE 24. Amendment to Town Bylaws - Article XXXIII - B - Add new article concerning the preservation of historically significant buildings (Historical Commission & Historic District Commission). Favorable Action was taken by a counted vote of 140 in Favor and 7 Opposed.

ARTICLE 25. Amendment to Town Bylaws - Article XVIII, Section 19B - Removal of snow and ice from sidewalks (Selectmen). Favorable Action was taken, as amended, by a Majority Vote.

ARTICLE 26. Amendment to Town Bylaws - Article XIX, Section 29 and 30 - Regulation of dealers & second-hand articles (Police Chief). No Action was taken under this Article.

ARTICLE 27. Amendment to Town Bylaws - Article XIX, Section 28A - Add section regulating the locations and times hawkers and peddlers may carry on their business (Police Chief). No action was taken under this Article.

ARTICLE 28. Amendment to Town Bylaws - Article XIX, Section 25 - Regulation of the resale of admission tickets to public sporting and other entertainment events (Police Chief). No action was taken under this Article.

ARTICLE 29. Amendment to Town Bylaws - Article XX - Regulation of hackney carriages within the Town of Brookline (Police Chief). No action was taken under this Article.

ARTICLE 30. Amendment to Town Bylaws - Article XX-A - Regulation of burglar alarms (Police Chief). No action was taken under this Article.

ARTICLE 31. Legislation - Amend Chapter 534 of the Acts of 1973 to increase the membership of the Transportation Board (Selectmen). No Action was taken under this Article.

ARTICLE 32. Acceptance of M.G.L. Chapter 148, Section 26G, which requires sprinklers in certain Boarding Houses (Fire Chief). No Action was taken under this Article.

ARTICLE 33. Acceptance of M.G.L. Chapter 148, Section 26H, which requires sprinklers in certain Boarding Houses (Fire Chief). No Action was taken under this Article.

ARTICLE 34. Transfer of land adjacent to the Lawton Street Playground from the Town of Brookline to the Town of Brookline Park and Recreation Commission (Treasurer/Tax Collector). Favorable Action was taken by a Unanimous Vote.

ARTICLE 35. Abandon water pipe easement running from Grove Street to Walnut Hill (Public Works Commissioner). Favorable Action was taken by a Unanimous Vote.

ARTICLE 36. Legislation - An Act authorizing the appointment of Dog Control Officer as a permanent Police Officer. (Petition of Melville Seibolt, et al). Favorable Action was taken by a Majority Vote.

1987 TOWN MEETING MEMBERS ATTENDANCE RECORD

Precinct	Name	Eligible to attend	Attended	Precinct	Name	Eligible to attend	Attended
03	Betsy Abrams	9	9	09	Michael D. Cutler	9	6
03	Robert Adams	9	9	08	George Dargo	9	9
13	David Adelson	9	9	03	Debra B. Darling	9	5
01	Jeffrey Allen	9	9	15	Luster T. Delany	9	9
12	Benedict Alper	9	6	03	Murray Dewart	9	9
01	Jane Alper	9	9	05	Elizabeth DeWitt	9	9
14	Charles Ames	9	9	03	Francis M. Diemoz	9	9
14	Kathleen Ames	9	8	05	John J. Doherty	9	7
06	Gary Arber	9	5	06	Carl Dreyfus	9	9
14	Constance Austin	9	9	05	Margaret Driscoll	9	5
02	David Bachrach	9	7	05	James P. Duggan	9	9
04	John T. Bain	9	9	15	John H. Eichhorn	9	9
06	John Bassett	9	9	04	Elizabeth Eisenstadt	9	9
08	Clara Batchelor	9	9	10	Richard W. Eivers	9	6
05	Chris Beasley	9	8	14	Walter E. Elcock	9	9
11	Jules L. Becker	5	4	16	Alice Fastov	9	9
04	Richard A. Bell	9	5	10	Margot Fein	9	8
13	Richard W. Benka	9	8	11	David A. Feingold	9	9
07	Tobe Berkovitz	9	5	07	Marvin A. Feinman	9	9
10	Patricia E. Bernstein	9	8	08	Judith R. Ferber	9	7
13	Phyllis Blotner	9	7	13	Jonathan S. Fine	9	6
08	JoAnn Blumsack	9	7	13	Janet B. Fitzgibbons	9	9
15	Burton Boyer	9	7	05	Ruth W. Flaherty	9	5
15	Harrison P. Bridge	9	9	02	Arlene Flowers	9	8
13	Deborah G. Brooks	9	9	06	Daniel F. Ford	9	8
11	Michael J. Brown	9	7	15	Albert M. Fortier, Jr.	9	9
10	Roy Howard Brown	9	7	12	Gertrude Freedman	9	5
01	Sylvia G. Brussel	9	8	03	Joel Freilich	9	8
03	John A. Businger	9	8	01	Joan J. Fried	9	4
04	Isabella Callanan	9	7	05	Edward N. Gadsby, Jr.	9	9
11	Joseph Carey	9	9	02	Carol Gelb	9	9
07	Arthur Casey	9	5	11	Phyllis D. Giller	9	9
05	Francis P. Cavanaugh	9	4	16	Marilyn Glick	9	7
01	Robert H. Chamberlin	9	5	13	Linda G. Golburgh	9	9
01	Michael Christian	9	8	09	Alex Gold-Pitegoff	9	7
04	Gloria Churchill	9	1	09	Linda Gold-Pitegoff	9	7
16	William M. Clancy	9	2	01	Ruth W. Golden	9	9
10	Helaine Clayton	9	9	16	Stephen B. Goldenberg	9	8
15	Barbara J. Coffin	9	5	07	Leonard H. Golder	9	8
14	Juan M. Cofield	9	3	10	Milton Goldman	9	4
09	Edward Cohen	9	6	03	Ronald F. Goldman	9	9
09	Susan C. Cohen	9	8	08	David-Marc Goldstein	9	9
15	Gretchen R. Colby	9	9	10	Michael J. Gondek	9	8
05	David A. Coleman	9	8	02	Rachel Goodman	9	8
10	Marc L. Cooper	9	9	08	Rhoda S. Goodwin	9	9
05	William M. Corrigan	9	9	16	Harry Gould	9	2
09	Stephen L. Cowell	9	5	10	Doris T. Grauman	9	8
03	Gerard Cox	9	6	03	Edward Greer	9	7
14	Julia D. Cox	9	7	07	Eva M. Grubinger	9	6
07	Christopher J. Crowley	9	9	06	Polly Jane Halfkenny	9	8
04	J. Mildred Crowley	9	4	01	Ferris M. Hall	9	6
07	Joan Crowley	9	8	15	John M. Hall	9	8

1987 TOWN MEETING MEMBERS ATTENDANCE RECORD

Precinct	Name	Eligible to attend	Attended	Precinct	Name	Eligible to attend	Attended
16	Ethel Halperin	9	9	13	Mark A. Michelson	9	7
16	Frances Halpern	9	9	11	Peter B. Miller	9	9
16	Theodore Halperin	9	9	14	Shaari S. Mittel	9	9
13	Bruce W. Hamblin, Jr.	9	8	10	Jeffrey G. Morris	5	5
04	Kevin Harrington	9	9	16	William Morrissey	9	3
14	Jeffrey E. Harris	9	9	01	Alan R. Morse, Jr.	9	5
05	Mary J. Harris	9	8	01	Stephen R. Morse	9	9
10	Dorothea Hass	9	9	04	Thomas H. Mulvey	9	9
12	Serena Heartz	9	9	12	Eleanor Myerson	9	8
14	Dorothy M. Heffernan	9	4	09	Burton Nadler	9	9
05	James Hennessey, Jr.	9	7	10	Alexander Neihaus	9	9
05	Joan Hertzmark	9	9	02	Eric A. Newman	9	9
01	Edward D. Hofeller	9	9	07	Louis I. Novakoff	9	8
06	Peter R. Hollands	9	9	05	Phyllis R. O'Leary	9	9
07	Lawrence A. Horlick	9	9	05	Andrew M. Olins	9	8
16	June Hurwitz	9	8	01	Marjorie E. O'Malley	9	9
06	Howard A. Husock	9	9	14	Patricia Ostrander	9	5
07	Susan Isbitsky	9	6	06	Gerald S. Parker	9	3
10	Anne A. Jackson	9	6	03	Daniel G. Partan	9	4
09	Julia K. Johnson	9	9	02	Edith G. Pearlman	9	6
04	Myrna Kahn	9	9	04	Frederick S. Perry	9	9
04	Robert A. Kahn	9	9	06	Joan E. Pollard	9	5
12	Donna R. Kalikow	9	9	12	Elizabeth S. Pollack	9	9
09	Robert L. Kann	9	7	08	Shirley Radlo	9	9
13	Estelle Katz	9	9	15	Margaret Richardson	9	4
07	Paul Katz	9	8	11	Edward L. Richmond	9	7
03	Pauline Ponnice Katz	9	8	01	Michael Robbins	9	9
12	Garabed Kayakachian	9	8	04	Thomas C. Robinson	9	9
16	Gerald P. Koocher	9	9	08	Yolanda M. Rodriguez	9	7
15	Harold J. Kosasky	9	8	13	Freda Roeger	9	9
11	Dorothy I. Krimsky	9	9	02	Evelyn A. Roll	9	9
09	Karen Kruskal	9	9	07	Bernice Rosenbaum	9	8
02	Varsha Kukafka	9	8	09	Martin R. Rosenthal	9	9
12	Joan B. Lamphier	9	9	09	A. Joseph Ross	9	9
11	Tania R. Langerman	9	5	15	Deborah D. Rudman	9	7
06	Virginia W. LaPlante	9	9	15	Ab Sadeghi-Nejad	9	9
08	Gusta Leinwand	9	6	12	Carl M. Sapers	9	9
16	Beatrice Levy	9	9	13	Joseph I. Sargon	9	8
01	Brenda G. Levy	9	5	12	James W. Schlesinger	9	8
10	Mark E. Levy	9	9	12	Laura B. Schlesinger	9	8
08	Ralph B. Levy	9	8	02	Barbara C. Scotto	9	9
12	Patricia C. Libbey	9	6	11	Richard Segan	4	4
02	Joyce Lee Malcolm	9	9	13	Barbara M. Senecal	9	7
11	Stuart R. Malis	9	4	08	Zvi A. Sesling	9	9
04	Charles W. Manning, Jr.	9	9	16	Philip M. Shapiro	9	8
02	Judith E. Mason	9	8	15	Francis G. Shaw	9	7
04	William J. McAteer	9	9	11	Joel M. Shaw	9	8
06	Robert J. McCain	9	9	11	Joel D. Shield	9	9
14	Peter M. McDonald	9	9	12	Stanley Shuman	9	9
14	Joseph J. McMahon	9	9	11	Shirley Sidd	9	9
02	Rita McNally	9	8	09	Albert A. Silverman	9	9
16	Helen C. Merrill	9	8	12	Andrew Silverman	9	9
14	Michael W. Merrill	9	9	11	Anita Silverman	9	9

1987 TOWN MEETING MEMBERS ATTENDANCE RECORD

Precinct	Name	Eligible to attend	Attended
09	Frank Israel Smizik	9	9
08	Lester S. Sneirson	6	5
11	Katherine Sage Sohler	9	5
08	Brenda J. Soyer	9	9
08	Samuel Spiegel	9	9
02	Stanley L. Spiegel	9	9
14	Shepard A. Spunt	9	9
13	Robert A. Stein	9	8
03	Aron Steinberg	9	7
07	Cathy D. Stern	9	8
02	Myer Stern	9	6
01	Ronnie Gordon Stillman	9	7
15	Phillip Jay Stone	9	7
12	Sandra L. Stotsky	9	5
08	Susan M. Tachau	9	7
11	Ann Connolly Tolkoff	9	8
07	Stuart A. Trautenberg	9	7
04	David M. Treitsch	9	8
03	David W. Trimble	9	8
09	Gerald M. Tuckman	9	8
13	John VanScoyoc	9	9
06	Phyllis vonHerrlich	9	7
12	Sandra vonLichtenberg	9	9
13	Claire R. Waldman	9	5
14	Gerard J. Walsh	9	8
10	Sidney Weinberg	9	9
09	Donald P. Weiner	9	6
16	Cheryl S. Weinstein	9	5
03	Stephen Weiss	9	8
06	Karen Marie Wenc	9	9
02	Russell T. Werby	9	8
03	M. Wallis Wickham	9	9
08	Florence Wilder	9	7
01	Thomas B. Williams, Jr.	9	7
16	Esther P. Wilson	9	8
08	A. Christina Wolfe	9	9
15	Robert H. Yelton	9	9
12	Nancy C. Yetman	9	9
07	Seymour A. Ziskend	9	7
07	Joan Zorza	9	7
06	Natalie G. Zuckerman	9	8

GENERAL GOVERNMENT

Town Clerk

The year 1987 began with the Annual Town Election on May 5, 1987. 22.5 percent of the eligible registered voters participated in this Election.

Town Meeting Members convened at the High School Auditorium on Tuesday, May 26, 1987 at 7:30 P.M. for the Annual Town Meeting. This Meeting was adjourned to Wednesday, May 27, Monday, June 1, Tuesday, June 9 and was dissolved on Wednesday, June 10, 1987 at 11:58 P.M. in order to complete the forty-six Article Warrant.

Also on Tuesday, May 26, 1987 a nine-article Special Town Meeting was called for at 8:00 P.M. and was dissolved at 9:11 P.M. that same evening.

On Wednesday, December 9, 1987, a Special Town Meeting, containing thirty six articles was convened at 7:40 P.M. This Meeting was adjourned to Thursday, December 10, Monday, December 14, and was dissolved on Tuesday, December 15, 1987 at 10:46 P.M. in order to complete the business of the Warrant.

There were 404 births recorded for the year, pending final results from the City of Boston. There were 512

deaths recorded, pending final results. There were 623 marriage intentions filed during 1987 and 616 marriages recorded.

CY 1987

Conservation Licenses	\$ 494.90
Dog Licenses	18,183.50
Certified Copies	14,597.00
Marriage Licenses	9,190.00
Commercial Code Filings	6,739.00
Business Certificates	2,870.00
Gasoline Permits	1,295.00
Board of Appeals	4,050.00
Miscellaneous Receipts	9,301.02

CONSERVATION LICENSES

Fish & Game Licenses Issued	12,589.65
Paid to Comm. of Mass.	12,094.75
Paid to Town Treasurer	494.90

Governor Michael S. Dukakis, Brookline's native son and a presidential candidate, with Town Clerk Frances Halpern at the recent town election.



Registrars of Voters

There was one election in 1987 and the Board of Registrars of Voters held 6 Registration Sessions at the Town Hall for the 1987 Annual Town Election.

The Town Census for 1987 was 57,386, a decrease of 1,547 from 1986.

POLITICAL PARTIES

Registered Voters	32,745
Democrats	14,124
Republicans	3,121
Independents	15,499

Town Counsel

The responsibility of Town Counsel's Office is to provide the Town with those legal services that are necessary to protect its financial interest, minimize its liability and obligations in contract and tort claims, advise and provide documents, votes and opinions for Town Meeting, the Selectmen, elected boards, committees and officials and all other town agencies, defend all claims against the community and initiate court action when needed, handle all self-insurance claims and settlements, represent the town before administrative agencies, prepare or review all contracts and other legal documents involving the town and review existing and proposed programs and activities in order to avoid future liability and claims, including day to day informal advice as well as formal opinions and memoranda. In 1984, Town Counsel's Office took over representation of the Town in Appellate Tax Board cases, including all appeals and further judicial review. The Appellate Tax Board is an administrative court that hears and decides disputes between taxpayers and local Boards of Assessors.

The permanent staff of Town Counsel's Office is Town Counsel, Associate Town Counsel and two paralegal secretaries, one of whom is responsible primarily for Appellate Tax Board work.

In 1987 Town Counsel's Office devoted substantial time to representing the town's interests in litigation—actual law suits—in which the town is a party. Every year Town Counsel's Office defends tort and civil rights actions brought against town employees, constitutional challenges to town by-laws, appeals from zoning board decisions, eminent domain proceedings, worker's compensation and special education cases, retirement and civil service appeals and numerous personal injury and property damage suits. In addition, counsel brings suit on behalf of the town in a broad range of cases, including appeals from state administrative decisions, actions on behalf of the town to redress injuries to town property or recover funds paid to injured employees as the result of third party negligence, actions to enforce town by-laws and regulations and foreclosure proceedings against real estate tax delinquents. In 1987 Town Counsel's Office continued the process of reducing the number of active cases.

The Office had several significant victories: The Town prevailed in a longstanding, complex special education and civil rights suit before Senior U.S. District Judge W. Arthur Garrity. In successful litigation, the Town recovered damages from the responsible parties for an oil spill at a Town playing field, and for herbicide destruction of Town shade trees. The Town also won two Workers' Compensation cases: a claim for death benefits of at least \$500,000, and an injury claim in excess of \$75,000. In a proceeding under Civil Service Law contesting discharge, the Town's action was upheld. Town Counsel's Office obtained court orders requiring the owner of a

multi-family complex to eliminate fire hazards and successfully defended the discontinuance of a Town way against challenge by a neighboring municipality.

Another significant function of counsel is to provide legal advice and assistance to the Board of Selectmen, department heads and employees. During the past year the office furnished informal and formal legal opinions, drafted and approved most municipal and school contracts, met with groups of town and school employees to discuss particular legal questions, and advised the Selectmen and the School Committee in quasi-judicial actions such as licensing determinations and employee disciplinary hearings.

One of counsel's most important responsibilities is to assist town officers, employees and citizens in the preparation of articles and motions for Town Meeting (the legislative arm of town government) including amendments to town by-laws and all other proposed legislation. Articles and final warrant are submitted and reviewed as to form and legality. Motions for each article in the warrant are drawn and the quantum of vote required for passage of each motion is either noted on the motion or set forth in a letter to the Moderator.



Town Counsel David L. Turner and Associate Town Counsel Cathleen C. Cavell.

Purchasing Department

Competition remains the key to effective public purchasing. The Purchasing Department encourages competition by contracting potential suppliers through advertised bids, written quotations, or telephone quotations all of which are recorded and maintained as part of the department's records. Because the Purchasing Department is responsible for the procurement of materials, supplies, and equipment for all Town departments as well as Schools, the volume and variety of activity is high. The number of purchase orders issued increased by 31.4% between FY-82 and FY-87, primarily due to increased expenditures for School supplies and equipment.

Cooperative bidding is an effective procedure used to generate lower prices than the Town could obtain on its own product volume. The Purchasing Department manages a fuel cooperative which combines the requirements of six other cities and towns. The fuel cooperative's purchasing power is based on a total volume of over 6,821,000 gallons. Brookline's volume is approximately 745,000 gallons. All members of the cooperative benefit from low prices based on a high total volume. Cooperative bidding is being extended to other items. In 1987, Purchasing worked with a consortium consisting of libraries in sixty-five communities. This effort led to new cooperative contracts for audio recordings and established the foundation to extend cooperative bidding to other items specifically related to libraries.

A major focus of activity during 1987 was the acquisition and installation of computer systems. Agreements were signed with American Management Systems, Inc. to provide financial system software, International

Business Machines Corporation to provide a minicomputer for the Town system, and Wang Laboratories, Inc. to provide a Police system. Purchasing was also directly involved with the acquisition of 52 personal computers which were installed in various Town departments and 134 personal computers which were installed in various School locations through a lease purchase arrangement. Additional bids and contracts were issued for personal computer software, on-site training for Town personnel, work station furniture, and consumable supplies.

Two personal computers have been allocated to the Purchasing Department. Applications installed during 1987 include daily contract price calculations for heating fuel and gasoline, fuel price history records, and a basic commodity-vendor file. Objectives include computerization of repetitive specification documents and bidder's lists.

Advanced Life Support service began in August. Providing this service was the result of months of coordinated effort on the part of Beth Israel Hospital, Brewster Ambulance Company and the Brookline Fire and Police first responders. Purchasing remains involved with this activity because ambulance service is provided by a contractor and performance is monitored on an ongoing basis by the Emergency Medical Services Operations Committee.

Mr. William R. Kelly retired as Assistant Purchasing Agent on December 31, 1987. Mr. Kelly's public service spanned 36 years, over 21 of which were with the Town of Brookline. His career was a model of dedication and integrity.

Personnel Board

Samuel Edelstein resigned from the Personnel Board in April when he moved out of Brookline. His contributions to the Board's work during his five years' service were significant and very much appreciated.

Dean Manheimer was appointed to the Board on August 25, 1987 to replace Mr. Edelstein. Mr. Manheimer brings indepth experience with a variety of personnel issues that will be of great assistance to the Personnel Board in developing policy recommendations for the Board of Selectmen on human resource issues facing the Town now and in the future.

Two-year labor agreements effective July 1, 1986 were concluded with Local 950, IAFF in April and with the Brookline Police Association in November. Both agreements, which provided 5.0% increases in FY 87 and 5.5% increases in FY 88, were approved by Town Meeting.

The process of educating 1,100 active and retired members of the Town's BC/BS group health plan on the details of the new Master Health Plan and actually converting their memberships was completed slightly in advance of the December 31 deadline. The new Plan has

been designed by BC/BS to reduce unnecessary hospitalization and surgery. It should produce slightly lower claims experience in the future than would be the case without the Plan.

Group medical insurance costs continued to be a major and growing area of concern. Costs began a dramatic increase in June and continued at unusually high levels through the balance of 1987 without sign of abatement. Similar sudden and unexpected cost increases were experienced by nearly all employers. The basic underlying causes include rising costs of hospital operations; physician practice of "defensive" medicine, e.g., ordering excessive testing, to protect against malpractice claims; the high cost of implementing new medical technology; as well as increased utilization. Easy and quick remedies are not available and health care costs will remain a problem for the foreseeable future.

The Occupational Health Clinic intensified its efforts to assist in maintaining the health of Town employees through a variety of programs. These included hepatitis vaccinations for firefighters; renewal of tetanus/diphtheria

vaccinations; breast self exam workshops; weight control counseling; and hypertension screening and counseling. Plans were developed for voluntary annual health screenings, to assist employees in early discovery of potential problems and maintenance of good health, as well as for other more specific purposes such as colorectal cancer screening and increased smoking cessation programs. All of these programs, in addition to assisting employees maintain a higher quality of life, should

Information Services

The primary mission of the Information Services Department is one of service to the Town and, in this role, is responsible for the operation of the computer facility and for providing guidance in all aspects of information processing, including communications. Assistance is given to selection processes for applications software in order to assure that the best product will be chosen at an appropriate cost. Systems assistance is also available to all departments to determine how information can best be used to improve performance and service.

1987 was a year in which plans that had been formulated during the previous two years began to be put into place. After a thorough evaluation of the town's information services needs by a consulting firm, a course of significant activity began to occur. A state-of-the-art computer for the processing of the town's business was installed and detailed implementation plans for the new programs got under way. The Police Department chose a new computer with custom designed software to support their vital operations and the School Department began a process to carefully select appropriate computer software for their administrative requirements.

The existing computer facility at the High School, which has served the Town so well for many years, will be discontinued and plans have been drawn up to locate all of the Information Services personnel and equipment in

assist in preventing future costly hospitalizations.

On-the-job employee safety also remained a concern. A proposal submitted by the Personnel Office to the Massachusetts Executive Office of Communities and Development to provide for a comprehensive, independent safety audit and revitalization of the employee safety committee system was approved and funded. This project will begin early in 1988 and should be of great assistance in this vital area.

new quarters at the Town Hall. The computer will be linked to all departments using the latest in telecommunications techniques.

The operation of the town's new computerized telephone system is another responsibility that will enhance voice and data communications. The technology of the equipment makes it possible to bring the power of the computer to all areas of the Town Hall complex.

The utilization of personal computers is increasingly becoming an integral part of the information processing strategy. Besides bringing the power of word processing, spread sheet, and data base programs to the user's desk, the PC's can also be used as data terminals to communicate with the central computer.

An Information Services Steering Committee was formed and now acts as the policy level management group to evaluate plans, review progress, and determine priorities for projects initiated within the town. It will continually monitor the facility's performance and implementation of plans relative to cost savings and attainment of stated goals.

The comprehensive computer improvement plan that has been the basis for the year's accomplishments will continue to guide our efforts next year when other significant systems improvements will be realized.

Contributory Retirement System

It is the responsibility of the Board to provide and maintain an effective system to pay to retirement system members the amount of benefits defined according to law at minimum cost. (The "members" are employees of the Town, other than school teachers who are covered by a separate retirement system maintained by the State.) The Brookline Retirement Board is comprised of three residents who are elected by employees, appointed by the Selectmen, and chosen by the other two members, respectively. The State's Public Employee Retirement Administration oversees operations of the Town's retirement office and approves actions of the Retirement Board.

As of December 31, 1987, 1420 employees of the Town were active members of the system and 700 retired or disabled employees and dependents were receiving retire-

ment benefits. Assets totaling \$33,000,000 (market value) are being managed by State Street Research and Management Company. The Retirement System's investments are South African free as prescribed by State law.

Near the beginning of the year, two key individuals completed their many years of service to the retirement system: Margaret E. Metcalf, who had directed the operations of the retirement office with great skill and discretion, and Franklin Wyman, Jr. who as member and chairman had encouraged adoption of techniques which were characteristic of the best-run private pension plans. Their successors are William M. Wolf and Hugh A. Dunlap, Jr. During the year, Board member Joseph P. Duffy was elected to the Executive Committee of the Massachusetts Association of Contributory Retirement Systems.

PUBLIC SAFETY

Police Department

1987 was a fruitful year for members of the Brookline Police Department and the community. The 149 members of the Department helped to achieve a 2.2% decrease in Part One crimes, a downward trend that has continued since 1980. Patrol Officers investigated 2,634 criminal incidents; 2,447 of which were property related crimes. The Town, despite its urbanization, realized 187 crimes against the person. Of this number, 2 homicides, 8 rapes, 76 robberies, and 101 aggravated assaults were reported. In the effort to reduce these numbers even further, the department initiated plans to install a comprehensive computer system in 1988 that is expected to facilitate access to law enforcement intelligence for police investigators, and will provide vital, immediate information for patrol officers conducting investigations on the street.

Members of the Investigative Division realized tremendous success from their use of the Massachusetts State Police Automated Fingerprint Identification System (AFIS), which became fully operational in 1987. Use of the system, which identifies suspects by their fingerprints within minutes has been highly promoted. Consequently, the Brookline Police Department enjoys what is believed to be the highest "match" or suspect identification rate of all law enforcement agencies in the country using the system. Recently installed videotape equipment in the Investigative Division has also been successful. The effectiveness of such technology was demonstrated by an investigation that involved a cooperative effort between members of the Patrol and Investigative Divisions in 1987. In December, 1986, a 19 year old Brookline citizen reported that a man armed with a knife had broken into her bedroom at 2:30 A.M. and assaulted her. Although the man escaped, police investigators discovered latent fingerprints which were preserved and submitted to the AFIS system. The system provided police with the iden-

tification of a suspect, and police acquired an arrest warrant for a man with an extensive criminal record. Precisely one month later, patrol officers observed the suspect in Brookline, and arrested him. A videotape interview of the man was conducted, at which time the suspect admitted his responsibility. Largely because of this evidence, the man pleaded guilty, and was convicted of the crime.

In other Divisions within the Department, the Traffic Division reported that 130,698 parking tickets were issued, amounting to \$1,146,646 in revenue. The majority of tickets were issued for vehicles parked in restricted areas, all-night parking, and meter fee violations. 28,729 moving violations were issued to motorists, amounting to \$354,849 in revenue. There were three traffic fatalities, two of whom were pedestrians, and one the occupant of a stolen vehicle.

The Community Relations Division supervised the police in-service training program, which, toward fulfillment of the Selectmens' 1987 Subcommittee recommendations on Police and Community Relations, provided police with enhanced sensitivity training. In addition to the annual First Aid and Firearms training, police received eight hours of Asian Culture awareness training, as part of the state-wide Gateway Cities Program. The Juvenile Unit assisted in the instruction of two High School law classes in 1987, in an effort to give the community's youth an opportunity to interface with police officials in a positive manner. Seventeen referrals were made to the Substance Abuse Prevention Program, providing an alternative to criminal prosecution for certain youthful drug or alcohol related offenders. The Safety Unit was instrumental in educating the community about recent safety seatbelt legislation. The Animal Control Unit responded to 747 animal complaints, and the Auxiliary Unit logged in excess of 840 hours of voluntary service.

Fire Department

The Brookline Fire Department, whose primary function is to provide the citizens of Brookline with a fire safe environment, allocated significant resources and manpower in the year 1987 to reaching this goal. While fire-fighting and fire prevention are two top priority programs, the Department's fire safety public education program received much emphasis this year. For the first time the Department has a weekly column in the *Brookline Citizen* dealing with timely fire safety problems. This column, written by Lieutenant Lynch of the Fire Prevention Division, has resulted in many positive responses from the public.

Of special significance this year was the effort expended by the Department in the areas of community aware-

ness as to the Department's functions, and recruitment of applicants for the job of firefighter. Included in this activity were Recruitment Seminars run in conjunction with the Massachusetts Department of Personnel Administration, Firefighter Entrance Examination preparation classes, and open houses at the Brookline Training Academy on Hammond Street. All of these functions were done with the hope that the citizens of Brookline could better understand the functions of the Department, while at the same time showing what a career in the fire service entails.

This year saw a major advance in the way Emergency Medical Services are provided. Brewster Ambulance



Newly refurbished Ladder 2 with 4-door enclosed cab.

Company who, in conjunction with the Brookline Fire Department, provides these services to the Town, implemented an Advance Life Support (ALS) System. While Fire Department EMT's still respond on every medical emergency, they are soon joined on the scene by an ambulance staffed with Paramedics and carrying the latest in high technology medical equipment. The ALS System has been described as "bringing the emergency room to the patient instead of the patient to the emergency room."

Fire Prevention Division

The Fire Prevention Division once again coordinated the fire safety efforts of the department. This division provided fire safety education classes to a variety of audiences including nursing homes, hospitals, apartment buildings and babysitter classes. Inspections were conducted at all places of Public Assembly throughout the Town. The Fire Prevention Division was also responsible for the administration of the Fire Department Fee Schedule program which resulted in over \$100,000 in revenue being collected.

Training Division

The Training Division had an active year in developing and implementing new and innovative training programs for the department's 200 members. Through the efforts of the Training Division instructors, every member of the Department was certified as a First Responder and cer-

tified in Cardiopulmonary Resuscitation (CPR), All Emergency Medical Technicians were recertified during the year. This year again the department hosted various courses from the Massachusetts Fire Academy. Five new members graduated from the recruit training class held at the department training facility. We were once again able to include recruits from other neighboring cities and Towns in this class.

Fire Alarm Division

The Fire Alarm Division continued its program of preventative maintenance of the Town Fire Alarm System



Newly promoted fire department officers: Captain Edward Murphy, Lieut. Paul McIntyre and Lieut. John Tynan.

which is to be upgraded in the upcoming Fire Station Rehabilitation Program. The alarm system connects over 400 buildings throughout the Town directly to the Fire Alarm Office. All fire alarm boxes are maintained and tested 5 times per year. This division coordinates the installation of all master boxes in new and existing buildings.

Building Department

1987 is the one hundredth anniversary of the founding of the Building Department. Brookline has changed considerably from the small, primarily agricultural town of a century ago to the modern, dynamic, politically active community it is today. Construction activity remains at high levels, particularly repairs, renovations and additions to existing buildings. The administration and enforcement of Building, Plumbing and Gasfitting, and Electrical Codes and the Zoning By-Law remains, by statute, the primary responsibility of the Building Department. This includes review of applications, examination of plans and specifications, issuance of appropriate permits, inspection of all construction activity under permit, issuance of certificates of use and occupancy and certificates of inspection and abatement, and prosecution of violations of these regulations. This requires experienced and knowledgeable personnel to keep up with these constantly changing regulations. Although there is a slight decline in major projects, construction activity and the issuance of permits continues to increase throughout Brookline.

Fees collected in 1987 totalled \$553,977, again reflecting increased construction activity. During 1987, 3627 permits were issued as follows:

<i>Classification</i>	<i>Number of Permits</i>	<i>Estimated Cost</i>
Building Permits	918	\$25,639,371
New Frame Bldgs.	17	4,306,500
New Brick/Stone Bldgs.	9	743,800
Alterations	892	20,589,071
Electrical Permits	1251	3,014,309
Gasfitting Permits	655	586,349
Plumbing Permits	799	2,518,599

Board of Examiners

The Board of Examiners is established under the Building Code of the town. Three members, which include an engineer, an architect and a licensed contractor, are appointed by the Board of Selectmen. The Board meets monthly to hold licensing examinations to ensure that all work in the construction, alteration, removal, or demolition of buildings or structures in the Town of Brookline is performed by qualified licensed persons.

The monthly meetings are conducted under the "open meeting law" which requires notices of such meetings to be posted to the public, and that accurate records of the Board's proceedings are maintained.

During 1987, 100 applicants were examined and

Apparatus and Equipment Maintenance Division

The Apparatus and Equipment Maintenance Division has the responsibility of servicing and repairing the Department's 22 motor vehicles ranging from automobiles to 100 ft. aerial ladders. The diligent effort of the two men assigned to this division has resulted in a fleet of excellently maintained vehicles.

Estimated cost of construction totalled \$25,639,371 of which \$5,050,300 was for construction of new buildings.

Projects completed during 1987 include 10-22 Webster Street (a seven story commercial / residential building (71 units), 1309 Beacon Street (a three story commercial building), 11 Williston Road (a two story school), 306 Tappan Street (a six unit residential building), One Brookline Place (a six story medical office building), and the 1200 Beacon Street Hotel.

During 1987 construction commenced on 890 Commonwealth Avenue (major addition and renovation), 138 Harvard Street (a two story office building), 25 Marion Street (a five story 31 unit residential building), 121 Longwood Avenue (a seven unit residential building), and renovations and handicapped access improvements to the Brookline Housing Authority Building at 22 High Street.

Repairs to Town Buildings

During 1987, the air conditioning unit for the Town Hall was replaced by the installation of a New York air cooled liquid chiller on the roof of the Town Hall. We anticipate a tremendous savings in both oil and repair costs due to this installation.

Maintenance throughout the Town buildings continued as an ongoing program.

successfully qualified for licenses.

Ninety-two licenses were issued as follows:

- 8 ABC (separately or combined fire resistive construction)
- 13 Frame Construction
- 75 F / Limited-Alterations & Repairs—
Frame Construction
- 4 Miscellaneous - Siding, Roofing, etc.

In addition to the new licenses issued, 273 were renewed during 1987. Fees collected totaled \$9,080.

PUBLIC WORKS

Engineering Division

Thirty-two contracts with a value of 3.4 million dollars were administered by the Engineering Division. Significant projects include the rehabilitation of the High School Quadrangle; repair of the Brick Wall at the Lincoln Primary School; rehabilitation of Webster Street; resurfacing of Hammond Street; painting of all traffic signals; completion of Amory Playground and the resurfacing of various streets.

Playground design and construction time eclipsed all other work done by the division. Projects include Devotion North construction, and design and construction at Juniper, Amory, Lynch, Corey Hill, Heath, and Longwood Playgrounds. Designs were prepared for Olmsted Park and Runkle Playground. In addition, estimates were prepared for neighborhood groups requesting funding.

23,400 lineal feet of water mains were cleaned and lined with cement and 2,150 lineal feet of new pipe was installed to augment the existing water distribution system. Two engineers were assigned to supervise and administer the work.

Designs for 56 street light work orders which converted 536 mercury vapor street lights to more efficient and less costly sodium vapor lights were issued to Boston Edison Company. The equivalent of 450 barrels of oil or \$13,365.00 will be saved each year from these changes.

Twenty-nine plot plans for new buildings were reviewed



Resurfacing Chestnut Hill Avenue.

and approved for connections to our existing utility system.

The Engineering staff also researches survey data for the public, monitors maintenance of the traffic signal system and utility records and provides drafting services for other Town departments.

Highway-Sanitation Division

The winter of 1987 brought a relatively heavy snow fall. There were over 36 snow or ice related operations and a total snow accumulation of 70 inches.

Highway roadway crews devoted a major portion of their time and materials to the maintenance of roads and sidewalks, with the sidewalk replacement program receiving the greatest priority. Extensive sidewalk replacement work was accomplished on Ivy Street, an area frequently travelled by blind and handicapped residents. The Brookline Village Footbridge was completely resurfaced to allow the handicapped and elderly safe passage without obstructions. School walkways and sidewalks leading to Town owned buildings also received repairs.

Town polling places under public law 94-435 had to be evaluated and made accessible for the handicapped. This involved ramp pavement by Highway forces at polling places located at the Hebrew Teachers College and the Lynch Recreation Center.

Cleaning crews jointly performed a maintenance program with the MBTA which involved a major cleanup of Beacon Street. The continuing program includes the mulching of planting beds and the pruning of all shrubs at the MBTA stops and the traffic islands along Beacon Street.

The architectural firm of A. Pisani Co., performed a Feasibility Study of the old incinerator site on Hammond Street for a new Highway Garage which was presented to the Annual Town Meeting in May. The study determined that the site is feasible but that high concentrations of lead were found in the soil, which will have to be removed. Town Meeting voted \$600,000 for a further study of the soils and for design of the garage, with the stipulation that the design money not be expended until the soil lead problem is resolved.

A Committee of Seven appointed by the Board of Selectmen and chaired by Selectman Allen interviewed and recommended consultant Camp, Dresser and McKee for the Environmental Analysis of the proposed Highway Garage site. This study report is expected in February, 1988.

The Sanitation Division collected and disposed of 25,000 tons of household rubbish. Laidlaw Industries was paid \$18.03 per ton for the disposal of the Town's waste at their Roxbury Transfer Station. The present 5-year disposal contract with Laidlaw will expire on June 30, 1988. The Public Works Department is still investigating future disposal options for the Town. Disposal solutions in eastern Massachusetts, and throughout the

nation, has become a serious and difficult issue. The State Division of Solid Waste recycling program has been delayed due to funding. It is anticipated that the Town will

Sewer Division

The Brookline Sewer Division monitored and repaired a large number of deteriorating sewers, storm drains and structures in 1987. Sewer crews responded to 75 plugged sewers and made the necessary repairs. Regular rodding and cleaning of main sewer lines helped to eliminate major trouble spots in the system.

The sewer crews also responded to 6 major sewer blocks and broken pipes. The most serious of these was an 18" sewer located on Boylston Street at Brington

Water Division

The Water Division is charged with maintaining and operating the municipal water distribution system to provide adequate and reliable water for domestic use and fire protection. During 1987, nearly 3 billion gallons of water was distributed through 135 miles of distribution mains and 9890 service connections. Retail water sales yielded \$3.4 million in revenue. Per capita consumption continued to increase to 140 gallons per day.

The Distribution Section routinely performed all installation, maintenance and repair of mains, valves, hydrants and service connections. During the year, 153 service connections were either installed new or renewed, 37 service and main leaks were repaired and 39 hydrants were replaced. Emergency services were provided in response to 517 service requests.

Using funds appropriated at the 1986 Annual Town Meeting for a 3-year cleaning and lining project, the first year's mileage of water mains were cleaned and cement lined by W. Walsh Company of Attleboro. Administration of this \$4 million project is being done through a joint effort of the Water and Engineering Divisions.

The Meter Section continued making substantial progress in the Remote Meter Replacement Program begun in 1985. This year, 1856 old style meters were replaced with new remote reading meters bringing the current total in service to 4,510. Meter reading efficiency has shown a marked improvement progressively over the year. Because of increased public awareness of the water supply and its ever increasing costs, the Meter Section investigated 821 customer complaints in 1987, which was an increase of 71% over 1986.

A water rate increase was voted by the Board of Selectmen, effective April 1, 1987, re-establishing the rate from \$1.20 to \$1.35 per hundred cubic feet. This increase was necessary primarily due to increased costs to purchase wholesale water from the Massachusetts Water Resources Authority (MWRA), and to maintain full cost recovery of the water system.

start the mandatory recycling program in June, 1989 which should reduce the annual tonnage of trash by 20%.

Road. This line serviced most of South Brookline and required a nine day around-the-clock work schedule by a contractor with a cost of \$150,000.

The Sewer Use Charge in 1987 was increased from 75 cents to 85 cents per hundred cubic feet of water consumed effective April 1, 1987 to offset imposed increased charges by the Mass. Water Resources Authority.

In September, the Division's emergency response was put to the test when an outbreak of bacteria within the service pipe and plumbing system of the Baldwin School



Water Division crew repairing ruptured service pipe on High Street.

threatened the area's water supply with contamination. Immediate isolation and replacement of the contaminated piping averted a potential crisis.

In cooperation with the MWRA, the Water Division took steps in 1987 toward launching a Domestic Device Retrofit Program which, when finalized, will provide and install water conservation devices, on a Town wide basis, to as many residents as possible.

In November, the Division assisted MWRA repair crews in replacing a ruptured section of 48-inch water main on Clinton Road, which provided water to Boston.

Park Division



Improvements to High School Quadrangle.

During 1987 concentrated efforts continued to improve the appearance of Brookline's Green Spaces by utilizing a variety of new turf maintenance techniques and increasing the planting of annual flowers and bulbs. With the assistance of the Division's computerized maintenance management system, which facilitates the planning and scheduling of all work activities to maximize efficiency, the frequency of grass cutting crews in the parks was increased. Combined with an increase in soil aeration, fertilizer application and seeding, the result has been an improvement in turf conditions particularly in heavily used park areas.

Spring bulbs and enlarged annual flower beds were placed in all major traffic islands and triangles. Flowering trees were planted in several park and playground areas.

The Amory Playground ball fields were completed and repaired for reopening in 1988. The restoration of this field has provided an additional baseball diamond as well as an improved drainage system for better playing conditions.

Final plans were completed for Longwood Playground and Corey Hill Park after meetings were held with the Park and Recreation Commission and neighborhood associates. Phase II of the Longwood Playground project is nearly complete. Both the neighborhood and the Lawrence School have benefited from the new play structures and tree and shrub plantings. The renovation of

Corey Hill Park was begun with a new play structure being added. The newly designed park, a cooperative effort of the neighborhood and the Park and Recreation Commission, will add new vistas and special sitting areas on the north side.

School grounds received new shrubs in several places and an improved litter control program was instituted. Many large obstructing shrubs adjacent to school buildings were removed as the replanting proceeded. School turf areas were placed under the new turf treatment program with site-specific fertilizing, seeding and liming. An old high school irrigation system on Greenough Street was restored and put back into service.

A newly purchased graffiti removal machine helped reduce the unsightly look of spray painted benches and playground equipment. Parent-teacher organization meetings continued to be an important factor in helping the Park Division to reduce vandalism around schools.

The Parks Division continued to coordinate regular meetings with park user groups to develop the Master Plan for the Emerald Necklace Parks under the Olmsted Historic Landscape Preservation Program of the Massachusetts Department of Environmental Management. The restoration of Olmsted and Riverway Park will be made possible by a two million dollar grant from the state. The Master Plan will be completed and implementation begun in 1988.

Forestry Division

Assistant Parks and Forestry Director, William G. Collins, retired at the end of this year following twenty-three

years of dedicated service to the Town. Mr. Collins is an acknowledged expert on trees and his absence will be

a great loss to the Town.

In 1987, the Town continued the tree planting efforts that earned Brookline the title of "Tree City U.S.A." from the National Arbor Foundation. An increase was made in the tree planting removal and pruning programs.

Cemetery Division

An increased maintenance program has resulted in an improvement in the appearance of the Old Burying Ground and the Walnut Street Cemetery. The Trustees of Walnut Hills Cemetery met regularly throughout the year and reviewed all aspects of the Cemetery operation with Supervisor Carl R. Untersee and Division Director Paul R. Willis.

Flowering shrubs and bulbs were planted at both Wal-

The Forestry Division planted over 500 trees in 1987. More than 200 dead trees which presented potential safety hazards were removed. The number of street trees pruned for dead branches was significantly increased.

nut Hills and at the Old Burying Grounds. The Daughters of the American Revolution provided funds for planting flowering trees. Repairs to historic grave markers at the Old Burying Grounds were started.

Repair work was begun on the Allendale Road Wall at Walnut Hills Cemetery as part of a preventative maintenance program.

Conservation Commission

In 1987, the Commission secured over \$60,000 in grants and donations from State agencies, public organizations and private citizens, to pursue its goals of environmental protection and education. The Conservation Commission met regularly and was assisted by sixteen Associate Members and many community volunteer groups.

Conservation Areas — All four of the Town's conservation areas saw significant improvement in 1987 and were utilized for outdoor education programs and passive recreation opportunities by citizens of all ages throughout the year.

To improve the water quality of Hall's Pond and to enhance its value as a nature sanctuary, the Conservation Commission supervised the completion of a diagnostic/feasibility study and submitted a proposal to the state's Clean Lakes Program for funding to carry out the recommendations of the study. In addition a brochure describing the natural history of Hall's Pond and the problems with the water was written and published. Throughout the year, the Friends of Hall's Pond provided daily care and maintenance as well as the annual Spring and Fall clean-ups and removed many diseased branches and storm damaged trees. The nature trails as mapped in the new brochure were cleared and public access made available within the sanctuary.

The barrier-free nature trail within the Amory Woods nature trail was completed and a new foundation was provided for the historic gazebo. The Amory Woods Improvement Trust Account was established to assist in efforts to raise funds for the further improvements such as plantings and benches and to provide the maintenance required to keep this area accessible to everyone regardless of their physical restrictions. Over \$13,000 has been collected for this fund through private donations. A design for future plantings to enhance and protect the sanctuary was completed.

The boardwalk in the D. Blakely Hoar Sanctuary was repaired with the help of Troop 6 of the Brookline Boy



Volunteers assist with boardwalk construction at D. Blakely Hoar Sanctuary.

Scouts and concerned citizens. Following a month of intensive reconstruction efforts, the boardwalk and nature trail were reopened on Halloween accompanied by a program on bats by the Conservation Administrator.

The trail system in the Lost Pond Conservation Area was improved to provide easier access through the sanctuary and to facilitate a link with the adjacent sanctuary in Newton. These areas together comprise over 100 acres of forest and contain a diverse array of wildlife. In

cooperation with the Friends of Lost Pond, a brochure describing the Lost Pond is being developed. A nature walk through the sanctuary was conducted by the commission in the fall.

Outreach/Education Efforts — The Conservation Commission coordinates with neighborhood associations, scout groups, garden clubs and friends groups in promoting environmental quality. The Commission provides technical assistance in efforts ranging from clean-ups, water quality concerns, fund-raising and resource conservation. Throughout the year, the Commission participated in a variety of school programs by conducting nature walks, providing educational materials and delivering lectures on environmental topics. A booklet describing the use and conservation of water resources in Brookline was prepared by the Commission for distribution to the schools and the general public.

Environmental Protection — As of November 1, the Commission began enforcement of the new wildlife regulations provided for under the act. Three determinations of applicability and one certificate of compliance were issued. Over 300 flood zone determinations were made as part of the Commission's administration of the Federal Emergency Management Administration program.

A major spill of 4500 gallons of fuel oil into the Muddy

River in November was closely monitored by the Commission in cooperation with other Town, State and Federal agencies. Efforts to minimize damage to wildlife and the ecology of the river were made.

During 1987, two major programs were initiated to improve the water quality of the Muddy River. In cooperation with the Commission, the Geology Department of Boston University began a year-long study of the water quality, sediment deposition and basic hydrology patterns of the river. In addition, the Commission provided technical assistance to the State Office of Environmental Affairs as they began the development of an action plan to improve the water quality of the river.

The Commission participated in an Environmental Assessment of airplane noise conducted by the Federal Aviation Administration to review past and present airplane traffic over the Town.

Interdepartmental Assistance — The Conservation Commission members and staff cooperated with many departments and agencies at Town and State levels to improve environmental quality. The Commission cooperated with the Massachusetts Department of Environmental Management's Olmsted Historic Landscape Preservation Program in the effort to restore the Emerald Necklace Parks.

TRANSPORTATION



Transportation Director John G. Harris, Jr.

In addition to providing the necessary data for monthly Transportation Board meetings, the Department, in concert with consultants, conducted and accepted two major studies. A parking study in Coolidge Corner and Washington Square, which highlighted the need for additional off-street parking in both locations and changes in our on-street meter management, was completed and accepted. Consultants also studied the traffic signal system on Beacon Street between Summit Avenue and St. Mary's Street, and recommended certain safety and timing changes to optimize their operation. Contact Plans and Specifications were prepared to implement those first-step recommendations with funds that were approved at the 1987 Annual Town Meeting.

A Functional Design Report was prepared for an Urban Systems funded project on Brookline Avenue and Washington Street and was forwarded to the State DPW for their review and implementation. Acceptance under the Urban Systems Project assures the State and Federal government to pay 100% of the eligible construction costs.

Proposals were received from 14 consultants to provide engineering designs for traffic signals at Beacon and Marion Streets and Beacon Street and Winthrop Road. A consultant will be selected in early 1988 and recommendations should be submitted by the fall.

The Board of Selectmen has designated the Transportation Board to oversee the operation of the MBTA's transportation system. The Transportation Board held a public meeting on October 22, 1987, where both MBTA management and the general public were invited. The Department has endeavored to develop a working relationship with the MBTA management, and has been appointed to a special subcommittee on service by the MBTA's Advisory Board. The Department has amplified Brookline's need for additional MBTA services for the elderly and handicapped.

The Department received a personal computer as part of the Town's program to introduce data processing on a departmental level. It has greatly enhanced our ability to track correspondence, work orders, and regulations. The system also allows us to provide engineering studies to the Transportation Board and other departments quickly.

In addition, 137 taxicab and 19 limousine licenses were issued. Over 445 parking permits were issued or renewed, including 200 employees' parking stickers. Data was assembled for 58 different agenda items for the Transportation Board's monthly meetings. A Capital Improvement Program was developed to construct traffic signals and to build safety improvements at 17 locations. Eighty-four sign order requests were approved by the Department.

RECREATION

Due to the tragic accident and ensuing hospitalization which befell our beloved Director, Dr. Evelyn M. Kirrane, on May 16, 1987, Recreation Department is being administered by Acting Director, William J. Ward, Jr., her assistant of many years. The dedicated, concerned staff members have rallied around him to continue the programs and activities which the Brookline residents have come to expect and are entitled to enjoy.

The reduction of the number of hours in the average work week, in addition to the current realization of the

special events. The Soule Day Camp is available for the 4 to 6 age group, while youngsters 7 to 12 attend the Lynch Day Camp. No eligible Brookline youngster is eliminated because of cost. Partial scholarships are awarded if the need is shown. Also, the physically handicapped have now been integrated into the Day Camp programs, greatly enhancing the social aspect of their lives as well as introducing and visually explaining to the normal child what the needs are of the less fortunate. These accomplishments are made possible with the cooperation of the



One of our special events at Soule Day Camp last summer—a visit from Metro Zoo Mobile.

importance of physical fitness, has placed an even higher priority on the necessity for meaningful leisure time activities.

The Department has, during the past year, been successful in generating approximately 50% of its operating budget back to the General Fund of the Town in users' fees. Increased attendance as well as an increase in fees has made this possible.

Our Morning Play programs for children 3 years and 5 months up to 4 years and 9 months continue to be very popular and in constant demand, emphasizing the on-going need for structured programs for that age group, permitting a parent to be employed and/or continue his or her educational pursuits. The clamor for day care has attained National attention on every level. The Recreation Department's Morning Play groups have been successfully operated for over 40 years.

In addition to the other recreational activities, the Summer Day Camps continue to flourish providing interesting, fun summer activities for our youngsters. Over 350 children actively participated in free play, arts and crafts, games of all sorts, swimming, music, creative drama, and

School Department's Special Education staff. The parents of the handicapped children have expressed their extreme gratitude to the Department. Individuals with other special needs, mainly mental retardation, attend the Hammerman Day Camp and enjoy all the regular camp activities and special events.

Another exceptionally popular recreation program is tennis, both on the outdoor courts and at the Main Facility as well. Our outstanding professional has stimulated tremendous interest in the youngsters and continued it in the seasoned players. The current demand for lessons necessitates maintaining a waiting list for individuals and groups. The entire tennis program is a source of significant year-round revenue to the Town.

The co-ed volleyball league, which has consistently increased in numbers and playing ability of the participating adults, is scheduled Monday evenings during the fall and winter seasons and takes place at the North Wing Gym. More teams than can be accommodated constantly request entry into the league as the sport has enjoyed incredible popularity.

All other recreation leagues have continued success-

fully, including basketball, softball, youth hockey and soccer. The soccer program is grabbing the attention of about 700 school-age boys and girls, and is increasing each year. It has proven to be a fun, non-competitive sport with everyone getting an opportunity to play. Our Department also cooperates with Youth baseball and Pop Warner football.

Although every recreational activity cannot be individually mentioned in this report, the Brookline Golden Age Club, which the Department has operated for 35 years, has a membership over 3200 and is not to be overlooked. In our Town, where $\frac{1}{4}$ of the population is over the age of 60, it is our mandate to present recreation programs of specific interest to them. The club has its own offices and executive board and is assisted by members of the Recreation staff. Meetings, parties, lectures, special events and trips are offered to them year round. Employment opportunities as well as volunteer positions are presented to the members whenever they are made available. The monthly bulletin is an informational source. Our

Department cooperates with the Adult Education Department to provide many courses helping to fulfill the needs and expectations of every Brookline adult.

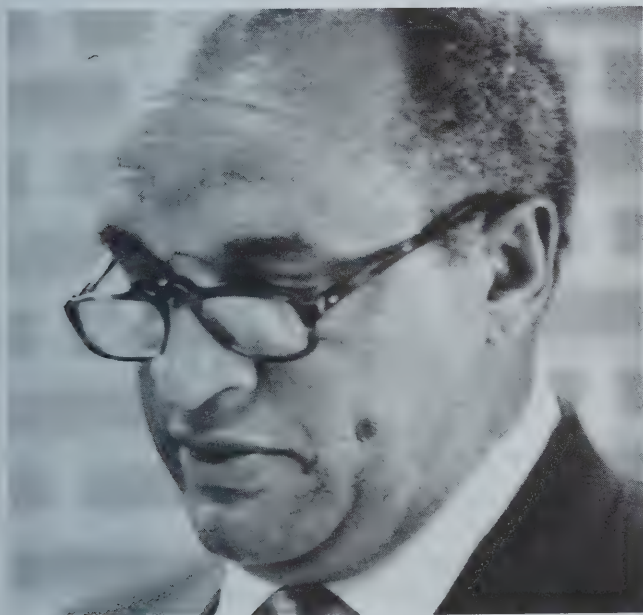
The Recreation Department programs are frequently enhanced by the addition of volunteers without whom activities could not exist. We are most grateful to all who give so willingly of themselves and their time as coaches, scorekeepers, referees, timers, aides with children, and in other capacities.

The Department operates under a 7-person Park and Recreation Commission, appointed by the Selectmen to 3 year terms. The Commission meets monthly and is the determining force behind programming and budget. Collectively, the Commission, Acting Director and entire staff combine to make certain that the recreational needs of all age groups in the community are being met. Input from residents is encouraged and given highest priority. Our department promises to actively pursue every avenue leading to the ultimate goal of successful recreation programs for now and the future.

PUBLIC SCHOOLS

The Schools and the Students

Eight k-8 elementary schools feed into Brookline High School. As of February 1, 1988 there were 5,476 students enrolled in the Brookline Public Schools in grades kindergarten through twelve; 3,485 in the elementary schools and 1,991 at the High School. Some 362 of these students required help with their English, either in an English as a Second Language (ESL) or in a Transitional Bilingual (TBE) program. These students represented 27 different languages, with Hebrew, Chinese, Japanese, and Spanish accounting for three quarters of these students. The METCO program provided state funds of approximately \$2,100 for each of the 301 METCO students attending Brookline Schools. Approximately 107 students from outside of Brookline choose to pay full tuition of \$4500 for the year to attend school here. Another 51 students paid partial tuition of \$300 as children of town and school employees living outside of Brookline. The non-white population of the schools is 24%; 12.7% Asian and 11.5% Black. The 1983 senior class gift was a set of flags, one for each nation represented by Brookline High School students. There were sixty flags.



Al Fortune — Acting Director of Personnel

The Staff

Brookline employs more than 500 teachers, counselors, and administrators in its schools. The administrative staff includes four Assistant Superintendents, a Director of Personnel, eight elementary Principals, a High

School Headmaster, Curriculum Coordinators, and Supervisors for the Libraries and Adult and Community Education. The activities of the professional staff are supported by approximately 200 Civil Service personnel.

At the end of 1986, the Superintendent of Schools, the Headmaster of the High School, and the Principal of Lincoln School resigned. Dr. Charles Slater accepted the Superintendency of Alamo Heights in San Antonio, Texas and William C. Sheridan became Acting Superintendent of Schools for 1987-88. Mr. Sheridan has served the Brookline Schools for twenty-two years as Director of Personnel. Currently a superintendent search is being conducted by the consulting firm of Roy, O'Connell, Eckelt, Moran, Inc. Alvin V. Fortune is the Acting Director of Personnel and was formerly Principal of Pierce School. Mary Athey Jennings, the first woman to head Brookline High School assumed her duties in September, 1987. Pamela Capece, the Acting Principal of Lincoln School for 1987-88, served as a guidance counselor at Lincoln School for 10 years.

Highlights of 1987-88

New Construction and Renovation

Science Labs at Brookline High School

The fall Town Meeting voted to support a \$4,000,000 renovation of the Science Labs at Brookline High School. Science teachers, architects and consultants developed a renovation plan which includes:

- Combined lab and lecture stations where students and teachers can move with ease between discussion and direct application;

- Consolidation of all lab stations to the one main area in the building with centralized storage for each discipline;

- Lab area space expanded from 30 square feet per occupant to 36 square feet;

- Maximum adaptability for future needs through modular furniture and similar configurations of gas and water facilities in each room;

- Creation of project areas where students can work independently on projects outside of regularly scheduled classtime; and

- Computer facilities which students can use as part of their classwork and independent investigatory work.

Phase I of the renovation will commence in February, 1988 with the area above Schluntz Gym. Phase II—the renovation of the old labs—will take place during first semester of the 1988-89 school year. This renovation will enable Brookline High School students and staff to maintain our current high standards of academic achievement and to respond to the explosive growth of scientific knowledge in the world.

Runkle School

The Runkle School has recently completed a major renovation and construction program which significantly improves their educational environment. Existing space was renovated to provide a new guidance office, a renovated learning center, a new resource room, a new faculty room and four tutoring spaces. In addition, the construction of a two story wing provides three new classrooms (one classroom will be for special education and two will be for third grade classes), a multipurpose room, and a new music room. The renovation and construction totaled approximately \$1,000,000.

Brookline Adult and Community Education Program

The Brookline Adult and Community Education Program has become a self-supporting program of the Public Schools serving over 12 thousand course registrants in the past year. Last year, 22 free courses were offered for our older citizens.



Enjoying storytime at the Heath School

Educational Program

National Endowment for the Humanities Grant

"Connections: Creative Reading and Critical Writing"

The National Endowment for the Humanities has awarded the Brookline Public Schools a grant for \$116,000 to conduct a Humanities institute in Literature and Writing. The program will take place between January, 1988 and June, 1989. The project entitled, "Connections: Creative Reading and Critical Writing," will involve a month long institute in July, 1988 and continuation activities in the participants' school throughout 1988-89. The July institute, through a close examination of *Oedipus*, *The Canterbury Tales*, and *Invisible Man*, will focus on how these authors' powerful and varied solutions to the problems of voice, audience and form reveals new insight into the texts and provides teachers with an effective pedagogy

for their classrooms. The summer institute will involve 40 teachers from all grade levels with 20 positions reserved for Brookline teachers. The project staff includes Don Thomas, Chair, English Department, Brookline High School; Chris McDonnell, English Department, Brookline High School; Susan Moran, Grade 8 teacher, Devotion School; and Judy McCarthy, Grade 2 teacher, Driscoll School. Naomi Gordon, Elementary Curriculum Coordinator for Language Arts is the Project Co-Director with Dr. John Burt, English Department, Brandeis University.

Brookline was one of only two public schools systems nationwide that were awarded a National Endowment for the Humanities Institute grant.

The Teaching Project at Devotion School

In 1987 Vivian Troen and Kitty Boles, teachers at Devotion School, implemented a unique collaboration with Wheelock College's Graduate School of Education. This project was founded to confront some of the most troubling issues that teachers face in their professional lives: limited career opportunities, the isolation of the classroom, the lack of time to explore and develop professional interests, the fragmentation which results from "pull-out" remediation, and the limited scope and effectiveness of preservice training. There are four components to the Devotion program:

a. School-Based Model for Preservice Training. Interns are assigned to the project for their clinical training and remain in the classroom throughout the school year.

b. Team Teaching. Team teaching occurs for students in reading and science. Six reading groups are taught on a rotating basis by the Devotion teachers and interns. All science classes are co-taught.

c. In-class Remediation Services. The Remediation Specialist, provides services within the student's classroom which provides these students with a more coherent program.

d. Alternative Professional Teaching roles. The teachers spend a portion of their professional week engaged in areas of professional interest and developing new skills and expertise.

Lawrence and Devotion Schools

After School Tutoring Program

This collaboration with the Brookline Housing Authority program, commenced in September, 1987. The Lawrence and Devotion Schools After School Tutoring Program provides homework support for Grades 4-8 students who live in the Egmont Street or Trustman Apartments. The program operates from 3 p.m. to 7 p.m., Monday-Thursday, and 3 p.m.-5 p.m. on Fridays. It is staffed by a Brookline teacher and two instructional aides. The program provides the students with the productive study skills necessary to ensure future classroom success. The program is funded through a grant from the Executive Office of Communities and Development, a state agency.



Driscoll students at gym

LIBRARY

Library Board of Trustees

Four years of careful planning and selective add backs have led to the restoration of many of the library services and hours cut following the adoption of Prop. 2½.

Library doors were open seven days a week at the Coolidge Corner Branch for the first time since 1981, and Saturday openings at the Putterham Branch marked the return of weekend library hours in South Brookline. The Main Library pushed its weekday opening time back to 9:30 a.m. and put a renewed emphasis on staff time devoted to collection development.

Throughout the year staff task forces worked on the detailed groundwork necessary to prepare for the library's new automated circulation system.

The Library Board of Trustees and the library staff look forward optimistically to building on these successes and continuing to combine high standards with prudent fiscal management to provide the residents of Brookline with outstanding library service.

Library Automation Moves Forward

The library's plan to replace its existing photocharging system with an automated, online circulation system moved ahead on many fronts in 1987. The Library Trustees had voted in 1986 to create this new circulation system through participation in a newly developed regional automated library network. Directors and staff from the six participating libraries devoted several months to writing specifications, reviewing bids and interviewing vendors.

On June 18, 1987 the directors of the six libraries participating in the Metro Boston Library Network (MBLN) voted to authorize the Trustees of the Boston Public Library (BPL) to enter into contract negotiations with Data Research Associates, Inc. (DRA) to provide the MBLN with an integrated library automation system.

This system, which will be based in the Boston Public Library, will include the public libraries of Brookline, Cambridge, Newton, Malden and Chelsea.

Successful completion of the legal work on contracts between BPL and DRA, and between each of the participating libraries and BPL, will bring with it a rapid acceleration of automation activity in Brookline. Site preparation—for the installation of telecommunications equipment and terminals—and patron registration are expected to take place in the first half of 1988.

Town Librarian Michael Steinfeld was elected President of the MBLN by the participating directors. Mr. Steinfeld appointed Assistant Town Librarian Dalija Karoblis to serve as Brookline's implementation coordinator. Miss Karoblis will be the library's liaison with other cluster member coordinators in overseeing the work of staff task forces,

site preparation and staff training.

During 1987, library staff, working with specially trained teams of barcoders, attached barcodes to 278,500 library books. This represents approximately 73% of the library's collection. While barcoding the rest of the collection continues in 1988, data entry staff will be creating machine-readable records for all barcoded items. When library users are issued their new barcoded library cards in the second half of 1988, we will be ready to start using our new automated circulation system!



Cynthia Battis, Supervisor of the Loan Department, reviewing barcoding logistics with library staff

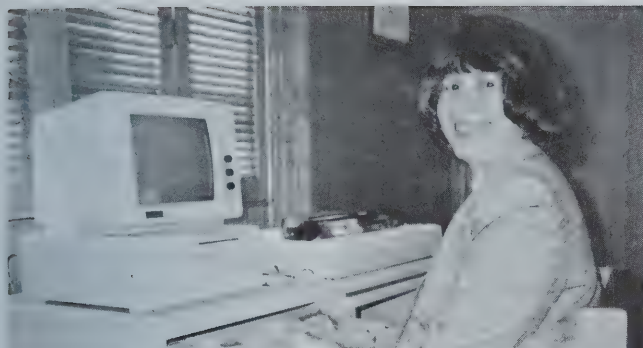
New Information Service

The Gateway Cities Program has funded a project for the Brookline Public Library to create an online Information and Referral Directory of municipal government services of use to the general public and, in particular, for linguistic minorities, immigrants, refugees and other newcomers. The information in the database will be translated for the appropriate target populations. The Information and Referral Directory will be valuable in assisting the public in accessing the correct municipal departments and cooperating public agencies which provide services in health, housing, education, employment, consumer affairs, mental health, transportation, recreation, voter registration, immigration, emergencies and for crisis intervention.

Ester Felix, pictured next page, is the project coordinator. She has gathered the necessary information and designed the database for the computerized Information and Referral Directory which will be installed in the Reference Room of the main library.

Telefax Service Introduced

In 1987 the library participated in a new service that directly connects Brookline Library users with the vast



resources of the Boston Public Library. Through the introduction of telefax technology, magazine articles, government documents and business information can be retrieved from Boston collections and sent to the Brookline Library within a matter of hours. Brookline residents who previously would have to go to Boston for specialized information can now use these resources in their own library. Business periodicals and directories, stocks and bonds indexes, industry surveys and other financial and economic data requested through this program will be transmitted directly from Boston's Kirstein Business Branch to the Brookline Main Library's reference office. In addition, any library materials, on any subject that can be photocopied, can be transmitted from Boston to Brookline to assist people in preparing reports, studies and assignments.

This telefax project will operate through June 1988 under a state funded grant in cooperation with the Boston Sub-region of the Eastern Massachusetts Regional Library System. The intent of the project is to open up Boston's specialized and often unique library holdings to communities who have demonstrated strong commitment to excellence in library service. All Brookline library users are welcome to try this speedy document delivery service.



Karen Westwood, reference librarian, transmitting a fax request for photocopies of library materials.

Children's Services

The Children's Room continues to be a very busy learning center with a warm, relaxed atmosphere. Our staff has cultivated a group of "regulars" who depend on them for help with school assignments and guidance in their leisure reading. Many parents, teachers, day care providers and college students also rely on our collection and staff expertise for their information needs. The preschool area is busy with babies, toddlers and preschoolers looking at books, listening to records and just enjoying themselves.

Response to children's librarian Sherry Hesch's parent-toddler program has been wonderful. This story hour is not only for children. It is also a good way to introduce parents to the library and our parenting resources and materials. Additionally, the program is a springboard to help parents teach basic skills, such as letters and numbers, at home. A rewarding result of this program is the bond that is being formed between the library and the child that we hope will continue for many years.

Coolidge Corner

New furniture has improved the look of the Coolidge Corner branch library's children's room: bulletin boards for large wall displays, a tabletop display case, a "nest" where children can curl up and read, an atlas case and a children's size coat rack all have contributed to this new look. Children's librarian Diane Cowles has also begun producing a quarterly newsletter for parents and children called "Children's Corner".

In May 1987 the Coolidge Corner branch library initiated a circulating collection of compact discs. The collection was very well received by the public, with compact disc circulation continuing to increase each month. New compact discs will be added regularly.

The summer months saw a great deal of behind the scenes activity at Coolidge Corner, as over 90% of the collection was barcoded in the anticipation of library automation. At the same time, Coolidge Corner staff was security stripping thousands of books to complement the installation of a new book security system in July. Coolidge Corner's excellent staff of library pages performed much of this work under the direction of Diane Cowles.

The library continues its popular Thursday afternoon "Senior Cinema" film series.

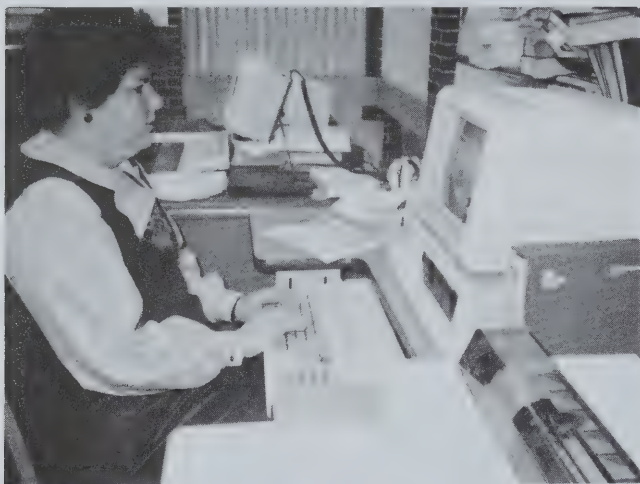
Putterham

Putterham branch librarian Anne Reed implemented a pilot program for the rental of best sellers that was funded by the Friends of the Library. A new young adult paperback collection was also established at the branch this year and a very popular Family Night Film Program was

begun. Future plans include expanding the branch's collection of young adult cassettes and establishing a talking book collection.

Interlibrary Loan

OCLC, the national online bibliographic database the library has been using to catalog new books, has proven to be invaluable to our interlibrary loan program. Requests for titles which are out of print can now be verified instantly, a task which formerly required staff to consult volume after volume of printed indices. Finding libraries which own the desired book is done at the press of a button. Requests and responses are sent via the OCLC computer terminal with great ease and speed. The gratifying result of using this technology was a 42.5% increase in the number of books borrowed from other libraries for Brookline's readers.



Anne Clark, interlibrary loan librarian, processing requests for books on the OCLC terminal.

Technical Services

Automation was the dominant theme for 1987. Terminals and telephone lines connecting Brookline to the Boston Public Library's cataloging system were installed, while OCLC was used to acquire cards for almost 60% of the library's newly cataloged titles.

We expect to be the first library to use a new computer program developed by the Boston Public Library. Called "Blue Sky", the program will enable library staff to order catalog cards via computer terminals and, at the same time, to produce computer tape records which will be used for our new automated circulation systems.

Backlogs in acquiring cataloging information for sound recordings, government documents and children's fiction were cleared up in less than two months using OCLC — work which would have taken six months or more using our older manual system.

Gardner Hall

Providing free passes to the Museum of Fine Arts, the Children's Museum and the Museum of Science was so popular that the Main Library's Art and Music Department has added passes to the New England Aquarium and the U.S.S. Constitution to this program.

Two compact disc players were installed for public use, and a \$26,000 grant from the Board of Library Commissioners was used to create an excellent collection of books on tape.



Douglas Smith, a library patron and professional illustrator, has donated an original drawing of the main library's 1909 facade. His artwork will appear on the library's new borrower's card.

PLANNING AND DEVELOPMENT

Planning Board—Planning Department

Organization and Function

The Planning Board is a five-member citizen committee appointed by the Board of Selectmen to serve in an advisory capacity on Town Planning and community development issues. Bruce Hamblin was reappointed for his second 5-year term.

The Planning Department serves as staff for both the Planning Board and the Board of Selectmen. The Department, with six full-time professional planners, and the Housing Rehabilitation Office are administered by Planning Director Jay Woodward, who is appointed annually by the Board of Selectmen.

In addition to Department staff members serving on a variety of local and regional task forces during 1987, Jay Woodward continued as Brookline's representative on the Metropolitan Area Planning Council.

review. Sign, awning, and facade design review cases, on the other hand, have not decreased significantly this year, with 82 proposals processed, bringing the year's total caseload of zoning and design review up to 136. These cases were handled by Senior Planners Jim White and Nancy Loeb with design assistance from Senior Planner Ty Zeigler and consultant John Furlong.



S.S. Pierce Building—Brookline's historic commercial building complex after extensive renovation.

Zoning and Development Review

Building activity has returned to normal compared to last year's unusual peak. Board of Appeals cases reviewed by the Planning Department and Board in 1987 numbered 54, including 21 cases requiring design



280 Washington Street in Brookline Village—three times the subject of review for signs and carefully restored by the owner.

Significant development proposals reviewed by the Planning Board and approved by the Board of Appeals included a three-story office building at 138 Harvard Street, a second story addition for offices over 322-326 Harvard Street, construction of 17 condominiums over an 86-car garage at 20 Englewood Terrace (behind 1842 Beacon Street), and a four-story 7-dwelling unit building at 121 Longwood Avenue.

Significant improvements occurred in all of the Town's commercial areas, including the rehabilitation of the exceptional paneled brick building at 280 Washington Street in Brookline Village facade restoration and new signage at 690 Washington Street in Washington Square, completion of the S.S. Pierce Building restoration of the base of the tower and the arches, in Coolidge Corner, and the restoration of the ornate facade at 890 Commonwealth Avenue plus the addition of a third floor for offices. New additions in Chestnut Hill were completed at 1244 Boylston Street and at the Steak Place.

Comprehensive Plan

The Comprehensive Plan and Zoning By-law Review Commission has continued its work on the revision of the Town's Comprehensive Plan, meeting weekly throughout most of the year to review sections of the Plan with town agencies and staff. The Commission also proposed a number of zoning amendments in both the Annual and Fall Town Meetings.



New housing on Washington Street designed to reflect the style of nearby houses.

Zoning Amendments

A significant zoning amendment approved by Town Meeting was that of inclusionary zoning incentives, an amendment which requires developers of new construction of 10 units or more to set aside 15% of the units for low, moderate, and upper-moderate income households.

Other adopted amendments modified design review procedures somewhat, changed the Planning Board meeting notification process to include Town Meeting Members in precincts of all projects before the Board, liberalized regulations relating to political signs, and limited heights in business districts.

Community Development Block Grant

Staff support on the preparation and implementation of the block grant remains an integral function of the Planning Department's community development staff. CD Administrator Gail Lewis provided coordination and technical assistance for a \$1.2 million program which funded twenty-four programs and activities. Emphasis on benefiting low and moderate income persons continues with

the funding of such eligible activities as community facilities, public services, housing rehabilitation, and park planning.

The planning staff worked with the Engineering Division on design plans for Corey Hill and Linden Parks, Linden Square, Longwood, Clark, and Robinson Playgrounds, and the Olmsted Park System.

Special Counsel Sara Wallace continued to provide valuable assistance to the CD and Rehab programs and to prepare and coordinate a variety of state and federal grant applications.

Housing Rehabilitation Programs

The Housing Rehabilitation Office continued to provide rebates, grants and loans to owners of residential property through a variety of state and federal Programs including locally allocated CDBG funds. At the end of the year Bruce Genest was appointed as full-time Rehab Coordinator in charge of the office, replacing David Sheehan who had been serving in that position under contract for several months pending his appointment to a state economic development position.

During 1987, the new revolving rehabilitation loan program provided eleven low and moderate income households with \$141,000 in funds for needed property rehabilitation.

Because the Town successfully completed two projects under the Rental Rehabilitation program, the Department of Housing and Urban Development provided the Town with an additional \$102,000. With matching funds provided by the owner to meet rehabilitation costs, \$5,000 can be provided per unit for rehabilitation. Section 8 vouchers will be provided to low income families to make these units affordable.

Housing Planning

With concerns continuing about the provision of affordable housing for the elderly, young and single-parent families, minorities, new immigrants, the handicapped, and others of modest means, the Planning Department has continued to devote attention to creating strategies to provide affordable housing. Judith Alland, who began these efforts, left the Department in October to join MAPC. Robert Leigh, appointed Housing Planner in December of this year, has continued these efforts.

Providing assistance to Consultant Emily Achtenberg, a consultant under a Strategic Planning Grant awarded by the Executive Office of Communities and Development, was a major portion of the Department's activities, as well as staffing the Selectmen's Affordable Housing Committee (AHC). This Committee completed its work in the fall with the adoption by Town Meeting of the inclusionary condominium conversion regulations.

Another major accomplishment in the direction of providing affordable housing was the creation of a Hous-

ing Advisory Board by Town Meeting. This Board will have a long-term advisory role in housing policy and in planning, implementing and monitoring housing programs.

Capital Improvements Programming/Technical Services

The Planning Board has continued the Capital Improvements Program process, reviewing proposed capital expenditures of Town Departments and evaluating them in



Commonwealth Avenue office and commercial renovation.

Council for Planning and Renewal

The Council for Planning and Renewal is a citizens' forum where issues important to the Town are discussed and formulated so as to educate the citizens and advise the elected representatives. It recommends to the Selectmen an annual budget for the Community Development Block Grant. Its governing body is an executive board composed of three officers, the chairs of five standing committees, and two members-at-large.

1987 was a year of revitalization. It began with the Selectmen appointing a new membership. Through periods of orientation and appraisal of personal commitment,

terms of priorities, fiscal impact, and relationship to the Comprehensive Plan. The Board has worked closely with the Town Administrator who now includes the Capital Improvements Program within his annual Financial Plan which he submits to the Board of Selectmen.

As in previous years, the Planning Department has provided technical and design services to many Town agencies and citizen groups. Department staff attended more than 250 evening and weekend meetings during 1987.



Washington Square—outstanding facade restoration with unified signage.

the new committees were settling into their work. The Community Development Committee formulated its budget, the commercial areas committee began efforts to improve the amenities of these zones, the neighborhood liaison committee met with the chairs of the neighborhood associations, the planning committee began a study of the Town's parks, and the transportation committee began to consider parking problems. Meanwhile, the executive board was coming together as a team. The Council also held its annual meeting in November of the year.

The challenge of reformulation was successfully met. The year ended on a note of optimism and increasing productivity.

Historical Commission

The Brookline Historical Commission, established in 1974, has the charge of promoting the restoration, protection, and preservation of historically, archeologically, and architecturally significant sites and structures in the Town. There are seven members of the Commission who are appointed by the Selectmen; two part-time consultants provide staff and office support.

In 1987 the Commission responded to over 195 inquiries for historical information, technical assistance, and investment tax credit data. The Commission also served as a resource for other Town agencies, assisting with 49 design review cases as well as grant proposals and technical advice. Throughout the year, it met with members of the Comprehensive Plan and Zoning By-law Review Commission, drafting a By-law for Town Meeting approval which would delay for up to one year the demolition of an architecturally or historically significant property in the Town. With the assistance of the Planning Department, the Commission also submitted an amendment to the

zoning by-law which provides more flexibility in the development of some of the Town's larger, historic estates. A third proposal sent to Town Meeting involved the merger of the Historical and Historic District Commission into one Preservation Commission.

The Commission continued its public education program by conducting walking tours, historic house and park tours, and offering illustrated slide lectures. Its staff also served on the Town's liaison committee for the Department of Environmental Management's Olmsted Historic Landscape Preservation Program. Finally, the Historical Commission was successful in its efforts to obtain a commitment in the amount of \$85,000 from the Massachusetts Bay Transportation Authority to restore the streetcar shelters in Coolidge Corner. Additional funding, raised by the Commission from private sources, will finance the cost of a consultant's conditions and preservation study of the structures.

Historic District Commission

The Brookline Historic District Commission oversees changes and alterations to properties in the Town's two local historic districts, Cottage Farm and Pill Hill. Its seven members and four alternates are appointed by the Board of Selectmen. Staff support is provided by two part-time consultants who also work for the Historical Commission.

In 1987, the Historic District Commission reviewed 40 cases, granting eight certificates of appropriateness and one certificate of hardship for projects in Cottage Farm and 27 certificates of appropriateness and one certificate of non-applicability for work in Pill Hill. There were also two preliminary cases reviewed and one case

continued. Work submitted for approval included additions to houses; demolition and replacement of garages; removal and/or replacement of stockade and chain-link fences with those of more appropriate design and material; and replacement of windows for energy conservation purposes. The Commission continued to base its decisions on promoting the architectural and historical qualities of two of the Town's most significant neighborhoods, while recognizing and respecting present day needs and considerations of property owners and their neighbors.

Building Commission

The Building Commission experienced an active year in 1987. The feasibility studies for the Highway Garage and Fire Station renovations were completed. Programs for both the High School Science Lab Renovations and the Pierce School are being prepared through bid documents. The High School Science Lab Renovations project went to bid in early December 1987.

The Runkle School program was completed. Design

through bidding was completed and construction commenced in June with completion scheduled for the beginning of 1988.

Roof replacement was conducted at Fire Station #5, the High School, Lawrence School, and Lincoln School. Designs to replace the roofs on Putterham Library and Town Hall were completed.

1988 will again be a very active year for the Commission with feasibility studies and renovation programs being undertaken.

Housing Authority

General Information

During 1987, the membership of the Authority was as follows:

Frank I. Smizik, Chairman
 Harriet Bremner, Vice Chairwoman
 Christina Wolfe, Treasurer
 Pamela Goodman, Member
 Frank M. Moroney, Member
 Miles Mahoney, Executive Director

The Authority holds its regular monthly meeting on the second Monday of each month at 7:30 PM at the Theresa Morse Apartments, 90 Longwood Avenue.

The following programs are administered by the Authority:

FEDERALLY ASSISTED	UNITS
Walnut St. Apts	Family 72
22 High Street	Elderly 28
4-42 Walnut Street	
Sussman House	Elderly 100
50 Pleasant Street	
Arthur O'Shea House	Elderly 99
61 Park Street	
Theresa Morse Apts.	Elderly 99
90 Longwood Avenue	
John W. Kichham Apts.	Elderly 99
190 Harvard Street	
Section 8 Leased Housing	292

STATE ASSISTED	UNITS
High St. Veterans	Family 177
6-30 New Terrace Road	
176-224 High Street	
186-218 Chestnut Street	
Egmont St. Veterans	Family 114
51-85 Egmont Street	
338-348 St. Paul Street	
209-221 Pleasant Street	
Trustman Apartments	Family 50
7-33 Egmont Street	Elderly 34
114-156 Amory Street	
337-347 St. Paul Street	
Col. Floyd Apts.	Elderly 60
32-40A Marion Street	
19-36 Foster St. Ext.	

STATE ASSISTED

Scattered Site	2
Chapter 707 Leased Housing	194

UNITS

Information on applications and eligibility can be obtained by writing or calling the Authority's central office at 90 Longwood Avenue. Phone 277-2022.

Program Activities

Annual operating budgets totaling more than \$3,020,955 were approved by the United States Department of Housing and Urban Development and the Massachusetts Executive Office of Communities and Development. They include operating subsidy payments from the state and federal governments of \$649,987.

Humanity House, a facility for 10 mentally retarded individuals, has been remodeled using a combination of private money and Chapter 707 Moderate Rehabilitation funds from the Authority.

Using \$437,701 reprogrammed FY82 CIAP and Operating Reserve Funds major renovations in the common areas and in security are in process at the Walnut Street Apartments. A second phase of renovation work, with a value of 1.5 million, was designed during 1987 with construction to commence in the spring of 1988. It is expected that this work will be completed in February. Beginning in February, using \$97,500 FY86 CIAP funds, work will commence to reroof this building.

Using \$425,725 in FY87 and FY88 CDBG funds, work began in late fall of 1987, and will recommence in the spring of 1988, at the High Street and Egmont Street veterans developments. This work will include new walks, fencing, tot lots and street front renovation.

Phase III Modernization at both veterans developments, using EOCD Modernization funds to renovate entry stairhalls and security, was substantially completed in October of 1987. A survey and preliminary specifications have been submitted to EOCD for review and approval prior to beginning a major project of asbestos removal.

Using \$4,500 EOCD Modernization funds, replacement of the emergency call system was completed in September 1987 at Col. Floyd Apartments.

A grant of \$609,040 was received from EOCD in October 1987 to develop a facility for 8 clients of the Massachusetts Department of Social Services who are in need of temporary shelter.

HUMAN RESOURCES

Health Department

Overview

1987 was a typical year; organizational problems to be faced and dealt with, but a public health program to be continued and, to the extent possible, new programs and interventions to be developed and introduced.

Organizational demands were experienced in the loss of key personnel and the resulting need for temporary adjustment, recruitment, and orientation of new employees. The assistance of other staff members, in taking up the slack during the transitional periods, minimized the disruption of staff losses and maintained program operations in the face of heavy workloads. Notwithstanding the demands of existing programs and services, it was possible to introduce such important new measures as a new bylaw to extend smoking restrictions to restaurants, public places, and workplaces, and to address one of the major risk factors for heart attack by establishing a program for the routine screening of cholesterol.

The Organization

Staff attrition is a normal facet of any organization, and the need to recruit and train new personnel an accustomed task. Important steps were taken, however, to strengthen the Department's capacity not only to seek and employ well-qualified persons to fill vacancies, but to provide increased strength for day-to-day operations as well. This action was the development of a plan for reorganizing the management of the Health Department by establishing Associate Directors to head-up the two operating divisions; Environmental Health Services and Community Health Services. The plan also provides a chief inspector to supervise field operations in environmental health and a computer operator to facilitate the application of computer systems to Health Department operations. Even though it was proposed to phase-in the plan over a three year period, in order to soften its financial impact, the overall financial crisis confronting the Town will delay this important internal strengthening, and alter the desired sequence of steps to implement it.

Environmental Health Services

Major attention was directed toward the inspection of food establishments and the enforcement of Chapter X of the State Sanitary Code. Progress was made despite a series of obstacles and, by year's end, the Food Protection Program was stable, but not yet providing the level of coverage which is necessary in a modern, urban community. The areas of progress include the more aggressive pursuit of compliance and the correction of

deficiencies; improved case management practices and the beginning of a quality assurance system for food establishment inspections; the provision of technical training to field staff in the concepts and practices of the HACCP (Hazard Analysis/Critical Control Points) approach to food establishment inspection; and the introduction of computer support to the Food Protection Program. The obstacles, as always, were the availability of staff and the time delay involved in replacing inspection staff. In addition, during 1987, the Department's Chief Sanitarian left to pursue other career goals, resulting in a long period during which this critical position had to be covered, on a temporary basis, by other available staff.

The number of citizen complaints of Housing Code violations increased in 1987, to a total of more than twelve hundred. The number of complaints reflects, in part, the severity of cold weather experienced during the heating season, and places great urgency on the department's capacity to respond in a timely and effective manner when housing conditions affect the health, safety, and well-being of occupants. The Department continued its aggressive approach to code enforcement, issuing Order Letters and initiating court complaints when necessary to achieve compliance with the minimum standards of the State Sanitary Code.

Late in 1987, the Department joined other municipal agencies in using procedures for the Non-Criminal Disposition of Infractions of stipulated bylaws and local regulations. Rather than using more formal enforcement measures, certain violations can be resolved more readily by the issuance of a 'ticket' to the violator, who then has the option of paying the stated fine or requesting a Court hearing on the matter. One area in which this approach may be particularly effective is in dealing with violations pertaining to the storage and handling of trash and other solid wastes.

Community Health Services

A bylaw restricting smoking in the workplace and in public places took effect in September, following adoption at the Annual Town Meeting. With the assistance of a graduate student, the Department worked closely with restaurants and employers to help develop No Smoking policies within the guidelines of the new bylaw. It is felt that this single action will impact the health of every resident in Brookline. The restriction of smoking will save lives and will allow all to enjoy a safer air environment.

A week-long cholesterol screening program enabled 800 area residents to learn their cholesterol 'number'. Because of the widespread acceptance of this new service, monthly cholesterol screening will be offered for

residents and Town employees. The procedure is a simple finger-stick test which determines the total cholesterol level in just three minutes.

As part of Brookline's Gateway Cities grant award, the Health Department wrote a proposal to employ a Health Educator to identify needs for health services and resources within the Town's Hispanic population. By interacting with families and agencies, the health educator has been a valuable resource in serving the goals of this special project.

The annual Flu Immunization clinics saw more than 1500 residents seeking protection against this year's expected strains of flu virus.



One of 800 participants in cholesterol screening program.

Monthly Stop Smoking and Weight Loss clinics continue to be well attended. Plans to offer other stop smok-

Human Relations — Youth Resources

1987 saw the Human Relations—Youth Resources Commission cover many issues of importance to our community. Aside from numerous sub-committee work sessions, the Commission held nine staff-assisted meetings in 1987. Standing program committees this year were: Committee on Substance Abuse and Violence Among Youth, Committee on Police/Youth Relations, Community Education Committee, Fair Housing Committee, CATV Program Production Committee, and the Youth Award Committee.

In addition to his work in community relations, the Director is Brookline's Affirmative Action Officer, Fair Housing Officer, Minority/Women Business Enterprise Officer, and Contract Compliance Officer. In the course of implementing the Town's Affirmative Action Programs, the Director communicated with department heads and other personnel as well as with federal and state equal opportunity officers and members of various Brookline and Greater Boston minority communities. Comprehensive Affirmative Action compliance reports were prepared for the U.S. Equal Employment Opportunity Commission, U.S. Department of Housing and Urban Development, and the Massachusetts Commission Against Discrimination. The Affirmative Action Program has resulted in an increase in participation of minorities and women in the Town workforce. Satisfactory Affirmative Action compliance also had a direct impact in enabling Brookline to receive federal

ing interventions will be incorporated as the need arises, in order to assist residents and employees to comply with the new Smoking Bylaw.

Child Health continues to provide services for a growing number of highrisk families. Lead screening tests were routinely conducted, along with two special lead detection clinics during the summer months. Plans are being developed to provide immunization clinics for newly arriving immigrant children needing protection from childhood diseases.

Another important component of Child Health is the inspection and licensing of Group Day Care Centers in Brookline. The health, safety, and optimal wellbeing of over 800 pre-school children in 23 day care centers is maintained through these inspections. In 1988, the program will be expanded to include nine Extended Day programs caring for 800 school-age children.

The Dental Clinic provided direct care for over 200 eligible children, and also conducted oral screenings and educational programs to over 2400 pupils.

Demands for services from the Drug and Alcohol counselor continue to escalate. Over 275 evaluations were conducted, with more than 100 of these being referred by the Court. Forty-five educational workshops were held for a variety of audiences, to provide information on drug and alcohol abuse. The counselor also received more than 500 telephone calls or other requests for information or assistance.



Rebecca Fabiano, award recipient, Dr. Edward Salamoff, President of Brookline Rotary, Margaret Brooks, award recipient, Elizabeth S. Pollock, Chairman, Human Relations—Youth Resources Commission, at the second annual Human Relations Youth Awards in December.

and state funds. In October, the Director worked closely with the Personnel Director and the Fire Chief in planning a two-day "Open House" program as part of a firefighter recruitment effort. This program was followed in November by a civil service exam preparation seminar run by the state Department of Personnel Administration.

In the area of housing, the Commission reviewed Fair Housing activities at the Brookline Housing Authority and joined with the Brookline Council on Aging in an effort to combat discrimination against the elderly. Kurt Roulston, Director of Management at the Brookline Housing Authority, addressed the Commission at its May meeting. Also in May, the Director was invited to address the Brookline Tenant Union.

The Commission entered the computer age this summer when it received a personal computer. One of the first tasks to be undertaken shortly thereafter was to conduct a survey of minority and women-owned businesses in New England. The data being fed into the computer should enable the Town to conduct faster and more accurate outreach directly to these companies.

During 1987, the Director and Assistant Director served on and/or provided assistance to various Town committees including the Selectmen's committees on Police and Community Relations, Police Hiring and Training, Affordable Housing, the Homeless, and Drug and Alcohol Abuse, as well as the Brookline Advisory Council on Drug and Alcohol Abuse of the Governor's Alliance Against Drugs, the Interdisciplinary Advisory Committee on Substance Abuse Prevention, and the Brookline Exchange for Families, Children and Youth. On a regional level, the staff participated in programs such as the Norfolk County Human Rights Council, the Middlesex County Conference on Civil Rights and Fair Housing, the State Office of Minority and Women Business Assistance Fair, the Greater Boston Civil Rights Coalition, the Committee on Catholic-Jewish Relations of the Archdiocesan Ecumenical Commission, the National Conference of Christians and Jews Neighborhood Awards Committee, the Association of Municipal Administrators of Youth and Family Services, the Gateway Cities Program Administrators Meetings, and helped to establish a new Network of Municipal Human Rights/Human Relations Commissions.

Throughout 1987, the Commission, as part of its process of information-gathering and self-education, met with and heard from a variety of experts on social issues. In January, the Commission hosted Jacob Schlitt, director of the New England Region of the U.S. Commission on Civil Rights, who spoke on the state of civil rights during the Reagan Administration. In February, visiting-scholar Dr. Nachman Ben Yehuda of Hebrew University gave a comparative sociological analysis of substance

abuse in Israel and the United States. The Commission met with Selectmen Allen and Rosenthal, authors of the Report on Police and Community Relations, to discuss their report. In March, High School METCO Coordinator Carl Robinson appeared before the Commission in order to review race relations in the Brookline Public Schools. Superintendent of Schools Dr. Charles Slater gave a lengthy explanation of the School Department's extensive Demographic Study at the May meeting. Finally, in December, Brookline Substance Abuse Prevention Program Director Gini Goulet gave a progress report on the workings of her program.

In 1987, Brookline received a grant to assist linguistic minorities, immigrants, and refugees through the Gateway Cities Program. This newly funded state program was coordinated by the Assistant Director and the Selectmen's Office. The Commission was appointed to serve as the Town's Advisory Board to the program.

In September, it was reported that for the Summer of 1987, the Mini Public Service and Community Development Youth Employment programs had 133 participants, 63 males and 70 females, out of which 39% were minorities. These teenagers worked approximately 27,028 person-hours in Town departments and non-profit agencies. Money left over from the summer went toward the school year work program. Also, the Assistant Director worked within the High School Special Needs Program to develop job sites for the students. In addition to these two employment programs, Brookline youth also participated in the Job Training Partnership Act Summer Jobs Program and the Commission's private sector Jobs for Youth Program.

The Youth Worker Intern Program continued its Spring through Fall schedule this year. In an effort to prevent vandalism and acting out in our parks and playgrounds, college students were hired to monitor and interact with young people. The Youth Workers worked in cooperation with their counterparts in the part intern program administered by the Police Department.

Finally, the Second Annual Human Relations Youth Awards ceremony was held on December 16. This year the project was co-sponsored by the Brookline Rotary. The awards recognize contributions by teenagers in the areas of human relations and community service. The winners for 1987 were Margaret Brooks and Rebecca Fabiano, who each received plaques and checks for \$250.

CATV Monitoring Committee

1987 marked the third year of the CATV (Cable Television) Monitoring Committee. The purpose of the Committee is to monitor Cablevision of Brookline's compliance with the provisions of its license to operate a CATV franchise in our community. Persons chosen to serve on this Committee fit one or more of the following categories: 1) consumer of CATV services, 2) technical expertise or experience in video production, 3) legal expertise, or 4) media expertise of a non-technical nature. During

1987, the committee received staff and budgeting support through the Human Relations-Youth Resources Department.

In 1987, the Ombudsman handled 389 complaints and inquiries from Brookline residents relative to CATV. This figure was down from 438 the previous year. The Ombudsman was in frequent contact with his counterparts in Boston (also served by Cablevision) and other communities, as well as with officials at the Massachusetts

CATV Commission. The Ombudsman attended CATV meetings and conferences sponsored by the Massachusetts CATV Commission and by the Massachusetts chapter of the National Association of Telecommunications Officers and Advisors of the National League of Cities and Towns.

This year, the Committee held eight staff-assisted meetings. There was considerable communication between the Committee and the Board of Selectmen. Monitoring Committee meetings were open to the public and were attended by representatives of Cablevision and Brookline Community Cable. The Committee's activities were regularly reported by the two local newspapers.

In addition to receiving and discussing regular reports from the Ombudsman, the Committee focused on the following issues: *March*—an in-depth examination of Cablevision's Customer Service operation; a review of the new billing format; a discussion on state-of-the-art CATV hardware and a discussion on issues of license compliance.

Council on Aging

The Brookline Council on Aging maintains five Multi-Service Senior Centers where town residents over 60 may go for information and referral, counseling, lunches, and educational and social programs. Three of the centers are located in public housing for the elderly—at 61 Park Street, 50 Pleasant Street, and 90 Longwood Avenue—and two are at Pierce and Devotion Schools.

The Council works closely with public agencies that serve the elderly; representatives of six town departments are statutory members of its board. It also cooperates with various private organizations and institutions to bring services and programs to older people. This year, these have included the American Cancer Society, Beth Israel Hospital, the American Association of Retired Persons, Baybank, and Boston College Legal Services. A new liaison with Wheelock College was formed this year when students from the school's social work department were placed in the agency to help serve homebound elders.

Transportation is offered by a cab discount coupon program co-sponsored by the town's two cab companies, and an Elderbus, which is partially funded by West Suburban Elder Services. Delivery of a new, 20 passenger, handicapped accessible vehicle this fall was an Elderbus highlight.

Social work continues to be an important Council function. Its professionally trained social workers offer older residents home visits and assessments, crisis intervention, ongoing support, counseling and information about services, as well as advocacy. Their caseloads have increased this year with the growth in numbers of older and frailer clients.

In response to the significant gaps and limitations in the current home care system, the Council on Aging was awarded a grant by West Suburban Elder Services to in-

April—continuing discussion on issues of license compliance. *May*—customer service issues and the process of documentation; legalities involving license renewal; and a discussion on license compliance and reporting to the Board of Selectmen. *June*—customer service issues; equipment replacement and maintenance; awards received by Cablevision of Brookline for local programming. *August*—moving Customer Service Department to Boston; new customer service telephone system; program production staffing; easements problems and the impact on market penetration; availability of stereo. *September*—moving Customer Service Department to Boston; new customer service telephone system. *October*—moving Customer Service Department to Boston and new customer service telephone system recommendations to Board of Selectmen. *December*—agreement to allow Customer Service Department to move to Boston; rates and fees structure for 1988.



Sam Gruzen assists Alice McCarthy with her grocery shopping as part of his work with the Home and Escort Linkage Program sponsored by the Brookline Council on Aging

itiate its Home and Escort Linkage Program (HELP). HELP meets the goal of a reliable home care alternative for some services by matching elderly participants with stipend volunteers who provide shopping assistance, escorted medical transportation, housekeeping, simple home maintenance and companionship.

In June, the Council on Aging conducted a needs assessment of Brookline residents over 60. Based on a large response rate (35%), it found housing and transportation ranked as the most important services. Surprisingly, adult education ranked third. Survey results also indicated that two-thirds of the town's elders would attend a new, comprehensive senior center, if one were built or renovated. A result of this finding was the formation of a town-wide Senior Center Committee, whose goal will be to develop a program and explore funding and site possibilities.

This year the Council established a 100 Club to honor and recognize Brookline residents who reach their centennial year. In 1987, Bessie Rosenberg and Margaret Butman were honored.

Veterans Services

The Department of Veterans Services is mandated by Massachusetts General Laws, Chapter 115, as most recently amended. We are responsible for assisting needy Veterans and/or their dependents with ordinary living and medical expenses. The scope of these expenses are regulated by Directives issued by the State Commissioner of Veteran Benefits and Services. Assistance for ordinary living expenses includes rent, food, clothing, and utilities. Medical assistance includes expenses for hospital inpatient or outpatient stays, medications, doctors visits, laboratory work, dental care, and stays at Nursing homes. All medical bills are paid at a rate set forth by the State. This office has a Massachusetts Pharmaceutical Directive which gives State rates for prescription drugs, and is updated monthly. The Department also covers the cost of Blue Cross/Blue Shield Special Medex coverage for Veterans and their dependents, to ensure the coverage of large hospital bills.

It is also the responsibility of this Department to assist Veterans in obtaining benefits due them through the Veterans Administration, or any other federally funded programs. The types of services the Veterans Administration provides are applications for compensation and pensions, burial expenses, grave markers, home loans, and school loans. The Veterans Administration also provides medical care through a national network of Veteran Administration hospitals, of which there are several, plus

outpatient clinics in Massachusetts. Brookline is served primarily by the hospitals located in Jamaica Plain, West Roxbury, Bedford, and Brockton.

We also assist Veterans and/or their dependents in their search for housing by assuring that they will have the necessary down payments and/or security deposits required by private landlords or the Brookline Housing Authority. This too, is a directive set forth by the Commissioner.

The Department maintains copies of discharge records and vital statistics of every Brookline veteran; and handles graves registration which ensures that every veteran receives a flag on their grave on Memorial Day. Our count is that 2282 veterans currently are interred in Holyhood, Walnut Hills, and Walnut Street Cemeteries.

The Department, in conjunction with the Allied Veterans Council, is responsible for the Memorial Day and Veterans Day ceremonies.

The Veterans Services Department serves as a one stop center for Veterans and in addition to our duties to aid, assist and advise, as stated in Chapter 115 of the Massachusetts General Laws, we counsel, file claims, explore every avenue of resource and revenue available, make them aware of their own assets, rehabilitate and treat them as human beings with dignity and courtesy. We believe they have earned this through their service to our country.

Rent Control Board

The workload of the Rent Control Board/Housing Conversion Board continued to be substantial in 1987. The civil litigation caseload increased approximately 30% over its 1986 level as well. Intensive efforts were begun in 1987 to increase the backlog of administrative cases, beginning with the Town's Administrative Study of the department in August.

This study found, among other things, that several years of numerous and complex amendments to the rent control by-laws had greatly expanded the scope of the department's regulatory responsibilities, without a comparable increase in size of the staff. The Town Administrator, addressing these problems, issued detailed recommended actions including a new Table of Organization, the splitting of Director and Counsel duties, in-

creases in staffing, and personnel upgrades. Many of these recommendations were adopted and, by the end of the year, were being implemented by the department.

In the coming year, the Board foresees full implementation of this reorganization, including the hiring of a new Director and a new General Counsel. It looks forward to taking major steps, with these new resources, to decrease the case backlog and effectuate more wide-ranging enforcement of the rent control and housing conversion by-laws. With the addition to the staff of a Technical Assistance Coordinator, the Board also expects to increase its ability to inform the public of its procedures and activities so as to aid those who appear before it on all types of matters.

Council for the Arts and Humanities

The Brookline Council for the Arts and Humanities (BCAH) is an agency of the Town of Brookline. The Council was founded by the Board of Selectmen in 1980 to disburse funds received by the Massachusetts Lottery Council in the form of monetary grants to local artists and organizations. In 1985, the Council incorporated and divided responsibilities between the Grants Committee,

appointed by the Selectmen, and an Activities Committee (BCAH, Inc.) appointed by the members.

This year, for the first time under the auspices of the Brookline Council for the Arts and Humanities, an *Arts Plan for Brookline, A Community Agenda* was drafted. From July through September of 1987, the Brookline Council for the Arts and Humanities invited local artists,

representatives from Brookline's art organizations, and representatives from local government, including the school department, the library, and the Selectmen's office, to a series of focus meetings. Following the focus meeting, a meeting open to the public was held in Town Hall.

The participants at the meetings found the experience of coming together as a community stimulating and challenging. All acknowledged that much creative and intense work in the arts is already being done in Brookline. However, they also expressed a need for the development of greater cooperation and communication among the arts organizations in the town. Initially, five concerns emerged: It is possible for the arts community to maximize the effectiveness of our existing financial resources? Are there gaps in the programs currently being offered to the town? Are existing programs meeting the needs of all segments of the town's population, including the young and old, ethnic groups, and the disabled? Is greater communication and cooperation among arts organizations possible? Can Brookline offer its citizens programs different from those offered to them

in Boston?

The members of the BCAH Committee for the Arts Plan addressed many of the concerns articulated at the focus meeting when the plan was formulated and adopted many of the participants suggestions. The BCAH approach the implementation of the arts plan with great hope, confident there will be great artistic talent and energy to help us in Brookline. In the future, as the human and financial resources available to the BCAH change, we expect the goals expressed by this plan to be further defined and prioritized.

One small example of how the Brookline Council for the Arts and Humanities responded to the valuable direction of the "focus group" discussions was by raising the maximum funds that could be requested for funding during the Spring 1988 Massachusetts Arts Lottery Grants Cycle from \$1,000 to \$3,000. This was the first time in the history of the Council that it was possible for a local art or arts organization to apply for project funds over \$1,000.

FINANCE

Assessors

Members of the Board of Assessors serve for three year terms and are appointed by the Board of Selectmen. The Board is comprised of Andrew H. Green, Jr., Chairman, George F. McNeilly, and Richard S. Kates. The Assistant Assessors are Richard P. Boffa and Garrett C. Boles.

Town Meeting passed Article 35, proposed by the Assessors at the Annual Town Meeting, to make the qualifications less restrictive for the elderly and other taxpayers to receive an exemption. By accepting the provisions of Clause 17D and Clause 41C, more of the taxpayer's gross estate is excluded in determining his/her eligibility to obtain tax relief. The exemptions range from \$175.00 to \$500.00 in tax dollars and took effective fiscal 1988.

For fiscal 1988, the Assessors were required by state law to reassess all taxable real and personal property in the Town. In addition, because the last town-wide reinspection was conducted over 20 years ago, the Assessors were directed by the Massachusetts Department of Revenue to reinspect all single, two, and three family dwellings. To conduct this phase of the reassessment program, and to update the assessment for all properties excluding condominiums, the firm of Cole-Layer-Trumble Co. was retained by the Town. This firm, which specializes in installing mass appraisal programs, was selected after requests for proposals were sent to over 29 firms. The firm has successfully completed revaluations throughout the country and in Massachusetts has served the nearby communities of Wellesley, Natick and Belmont.

To value the condominium class of property, the Assessors relied on the property inventory already existing on file. Data that had previously been maintained on the Town's HP-3000 computer was converted and formatted to reside in a micro-computer environment. With this improved technology, the property inventory and the resulting assessments are maintained in an interactive mode without extensive programming support.

Residential property values have increased dramatically in the past three years. By law, the Assessors are required to reflect this current market in the assessments. As a result, most property owners have seen the assessment for their property more than double when compared with the fiscal 1987 value.

The tax rates will not be set until the spring of 1988. However, with the increased valuations in the community, the tax rates will fall in proportion. Based upon prior classification votes of the Board of Selectmen, it is expected that the residential rate will be approximately \$12.80 and the commercial rate \$18.30. Also, a residential exemption of approximately \$29,800 is expected to be adopted by Selectmen. This exemption reduces the taxable value of each owner occupied residential property that is utilized by the taxpayer as his/her principal place of residence by the amount of the voted sum.

The following chart shows a comparison between fiscal 1987 and 1988 illustrating appropriations and receipts which are considered by the Assessors when setting the tax rate.

Comparative Receipts and Available Funds

AMOUNT TO BE RAISED

	Fiscal 1987	Fiscal 1988	Increase	Decrease
Appropriations	\$73,145,787.63	\$80,529,796	\$7,384,008.37	0
Court Judgements	90,000	0	0	90,000
Total Cherry Sheet Offsets	1,272,885	1,196,443	0	76,442
Retirement Sys. Not. Appro.	0	70,036	70,036	0
State & County Cherry Sheet Charges	4,945,958	4,857,883	0	88,075
Overlay Reserve	1,313,114.12	1,513,114	199,999.88	0
TOTAL	\$80,767,744.75	\$88,167,272	\$7,654,044.25	\$254,517
Net Increase				
Amounts to be Borrowed	\$7,060,000	\$1,335,000		
Net Amount to be Raised	\$52,968,753.49	\$55,996,827		

ESTIMATED RECEIPTS AND OTHER REVENUE SOURCES

	Fiscal 1987	Fiscal 1988	Increase	Decrease
Cherry Sheet Estimated Receipts	\$12,314,058	\$13,680,301	\$1,366,243	0
Cherry Sheet Overestimates	18,196	97,025	78,829	0
Local Receipts Not Allowed	13,050,000	14,327,000	1,277,000	0
Free Cash Appropriated	1,520,800	1,867,884	347,084	0
Other Available Funds	776,273.26	847,805	71,531.74	0
Federal Revenue Sharing	119,664	0	0	119,664
Free Cash Appropriated to Reduce Rate	<u>0</u>	<u>1,350,430</u>	<u>1,350,430</u>	<u>0</u>
TOTAL	\$27,798,991.26	\$32,170,445	\$4,491,117.74	\$119,664

SUMMARY

	Fiscal 1987	Fiscal 1988	Increase	Decrease
Total Amount to be Raised	\$80,767,744.75	\$88,167,272	\$7,399,527.25	0
Total Estimated Receipts and Revenue	<u>27,798,991.26</u>	<u>32,170,445</u>	4,371,453.74	0
Net Amount to be Raised by Taxation	\$52,968,753.49	\$55,996,827		

Treasurer-Collector

In Accordance with GL Chap 41 S 35

Cash on Hand 6/30/86	\$18,186,588
FY 1987 Receipts	109,498,896
Total	127,685,484
FY 1987 Disbursements	107,117,186
Cash on Hand 6/30/87	\$20,568,298

DETAILED STATEMENT OF CASH ON HAND 6/30/87

Bank of New England	\$164
BayBank Norfolk Trust	
Community Development	
Escrow	30,207
Community Development	
Grant	25,973
General	40,705
Boston Safe Deposit & Trust Co.	69,973
Capitol Bank & Trust	724
First National Bank of Boston	739
Patriot Bank	17,772
Shawmut Bank of Boston	1,329
State Street Bank & Trust	2,586
Subtotal	\$190,172
Investments	20,326,774
Cash & Checks in Office	46,318
Cash Memoranda	5,034
Total	\$20,568,298

DETAILED STATEMENT OF TOTAL FUNDED DEBT 6/30/87

Schools & Sites	
* Unified Arts Bldg. (1982)	\$195,000
* School Repairs (1984)	915,000
* High School Roof (1986)	108,000
Subtotal	\$1,218,000
Public Buildings & Sites	
* Urban Renewal-B-2 (1984)	\$1,500,000
Water Garage (1984)	935,000
Park/ Forestry Garage (1984)	125,000
Roof Repairs (1984)	60,000
Subtotal	\$2,620,000
Sewers, Drains, Water Mains	
* Water Mains/Relay-Reline (1980)	\$1,600,000
* Water Mains/Relay-Reline (1986)	1,550,000
Subtotal	\$3,150,000

Equipment

*Remote Water Meters (1984)	\$400,000
Public Safety Equipment (1984)	180,000
Golf Irrigation System (1984)	215,000
Parking Meters (1986)	104,000
Computer System (1986)	862,500
Telephone System (1986)	556,000
Library Automation (1987)	700,000

Subtotal \$3,017,500

Miscellaneous

Energy Conserv Program (1982)	\$280,000
Energy Conserv Program (1986)	319,500

Subtotal \$599,500

Total \$10,605,000

*Outside Debt Limit

LIMIT OF INDEBTEDNESS

Equalized Valuation	\$1,964,957,383
Debt Limit-5%	98,247,869
Amount of Debt Outside Debt Limit	6,262,000
Net Debt Subject to Debt Limit	4,337,000
Remaining Borrowing Capacity	93,910,869

LOANS IN ANTICIPATION OF
TAX REVENUE - FY 1987 NONE

LOANS IN ANTICIPATION OF BOND ISSUE

Bank of New England	\$295,000
Capitol Bank & Trust	220,000
Total	\$515,000

Interest Paid on Loans
in Anticipation of Bond Issue \$14,174

REVENUES EARNED - FY1987

Interest on Investments	
General Cash	\$837,630
Revenue Sharing	11,998
Miscellaneous Interest and Fees	404,718
Total	\$1,254,346

Comptroller

It is the responsibility of the Comptroller's Office to provide and maintain an effective and efficient system for recording all financial operations of the Town of Brookline, including the School Department; and provide fiscal oversight of all operations of the Town, consistent with the requirements of State, Federal, and Local Law and Regulations, and both generally accepted accounting principals and sound internal control principles prescribed by the Accounting/ Auditing profession.

The activities of the Comptroller's Office are supervised by a full-time professional Comptroller, and consist of the following functional areas:

- Financial Administration/ Auditing
- Financial and Management Accounting
- Accounts Payable Audit/ Administration
- Payroll and Payroll Deductions Audit/ Administration
- Grants Administration

Major 1987 Accomplishments Included:

- Assisted in the comprehensive evaluation of accounting software proposals which resulted in the award to American Management Systems, Inc.
- Initiated implementation of the LGFS accounting/ reporting software.
- Initiated a proposal and obtained approval for assistance in implementing the UMASS Accounting System - targeted for 7/1/88.
- Worked with our Financial Management Committee in bidding independent audit services.
- Worked with the Retirement Board and our indepen-

dent auditors in preparing an RFP for actuarial valuation services.

- Worked with our new auditors in fully implementing reporting requirements of GASB Statements #3 and #2.
- Worked with the Treasurer and School Department in bringing all school trust funds onto Town books and under Town financial controls. Comptroller's Office assumed accounting and reporting requirements previously handled by a school accounting consultant.

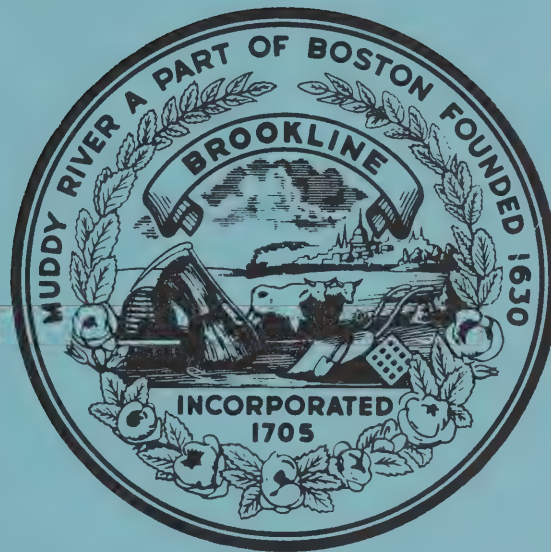
Major 1988 Objectives Include:

- Continue installation of LGFS accounting and financial reporting software.
- Install LGPS payroll/personnel software.
- Implement new UMASS State Fund Accounting System within the LGFS software.
- Work with the Retirement Board and our independent auditors in implementing GASB 5 reporting requirements.
- Work with the Retirement Board and our independent auditors in eliminating the pension accounting qualification from the opinion in the Town's General Purpose Financial Statements.

The Town of Brookline's FY 1987 audited Financial Statements were transmitted to the Town Administrator on December 2, 1987 and are available for inspection at the Town Library, Town Clerk's Office and Town Comptroller's Office.

Brookline, Massachusetts

ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDED JUNE 30, 1987

TOWN OF BROOKLINE, MASSACHUSETTS

OFFICE OF TOWN COMPTROLLER



TOWN of BROOKLINE

Massachusetts

02146

OFFICE OF THE COMPTROLLER
333 WASHINGTON STREET
(617) 232-9000, Ext. 227

September 8, 1987

DAVID C. WILKINSON
COMPTROLLER

Honorable Board of Selectmen
Brookline Town Hall
333 Washington Street
Brookline, MA 02146

Dear Board Members:

Submitted herewith is the Town Comptroller's Annual Financial Report for the fiscal year ended June 30, 1987. This report has been prepared from the books of account of the Town Comptroller, which are maintained on the budgetary (statutory) basis of accounting. It is important to point out that the budgetary basis differs in several important respects from generally accepted accounting principles (GAAP) for local governments.

General purpose financial statements prepared in accordance with generally accepted accounting principles for local governments, are prepared for the Town by the Comptroller's Office, with the assistance of our independent auditor, Peat Marwick Main Co. These statements and Peat Marwick Main Co.'s opinion thereon will be available later this fall.

In recognition of the many demands upon your time, we have summarized the purpose and the highlights of each statement or schedule on the page preceding each statement or schedule. We trust that this will be helpful to you. After your review, should you have any specific questions or recommendations as to how this report might better serve your needs in future years, please feel free to call me or drop by the office.

Respectfully submitted,

David C. Wilkinson
Town Comptroller

cc: Town Administrator
Town Treasurer
Town Clerk
Peat Marwick Main Co.

COMBINED BALANCE SHEET

This financial statement summarizes the overall financial position of the Town of Brookline at June 30, 1987. The General Laws of the Commonwealth require that this statement be filed with the Bureau of Accounts at the conclusion of each fiscal year. The Town's year-end free cash position is determined from an analysis of the balance sheet.

HIGHLIGHTS:

- (1) Total cash and investments amounted to \$23.8 million at year end. In accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement #2, the year-end market value of the Town's Section 457 Deferred Compensation program investments are reported for the first time. Program assets totalling \$2,028,853 remain the property of the Town until withdrawn by participating employees. A \$2,028,853 Town liability to its employees offsets the plan assets.
- (2) General cash and investments at 6/30/87 amounted to \$20.3 million - \$2.2 million more than the \$18.1 million on hand at 6/30/86. Approximately 50% of this growth in cash is attributable to a greater amount of temporarily idle bond and bond anticipation note cash on hand at year end (\$4.0 million at 6/30/87 vs. \$2.9 million at 6/30/86). The balance of the difference is explained by a slight difference in the timing of year-end vendor payments. Please note that 6/30/87 warrants payable of \$2.6 million are some \$1.4 million more than the \$1.2 million 6/30/86 liability.
- (3) Of the \$20.5 million in investable cash on hand at 6/30/87, 100% was invested by the Town Treasurer in interest-bearing accounts.
- (4) Uncollected property taxes for all years amounted to \$1,012,419.31, of which \$866,021.17 or 86% was attributable to the 1987 tax levy. Uncollected FY 1987 property taxes were 1.63% of total 1987 tax commitment, meaning that 98.37% of the levy was settled at year end. This performance compares favorably with the 6/30/86 1986 levy uncollected balance of 1.72%.
- (5) Property tax overlay accounts for all open tax years (reserves for abatements and personal exemptions) totalled \$3,051,740.89 at 6/30/87. An additional \$3,127,125 is also available in the Special Warrant Article approved by Town Meeting for the Town's continuing contingent liability for real estate tax abatements for rent controlled properties.

Please refer to Schedule F on page 44 of this report for a more detailed analysis of property tax activity and overlay coverage.

- (6) \$515,000 in bond anticipation notes were outstanding for various capital projects at June 30, 1987. These loans mature on December 10, 1987 and are scheduled to be retired through the issuance on long-term bonds as part of the Town's planned December 1987 bond sale.
 - (7) Total bonded debt was \$10,605,000; \$350,000 more than the Town's 6/30/86 bonded debt. This amounts to \$184.83 per capita and 0.47% of total taxable property valuation.(1) Expenditures for debt service on bonded debt totalled \$2,590,108.75 - 3.5% of budget expenditures. Please refer to Schedule I on page 50 of this report for additional information on the Town's bond debt position.
 - (8) The total value of accumulated sick leave, vacation leave, and administrative leave owed to Town employees at 6/30/87 is \$4,538,495. The Town does not fund this liability as it accrues, but instead extinguishes it from current appropriations when employees retire or separate from Town service.
 - (9) Unrestricted general purpose fund balance (surplus revenue) was \$3,328,130.79. June 30, 1986 surplus revenue was \$3,579,294.82 and free cash was \$2,364,790. July 1, 1987 certified free cash is \$2,650,402. This sum is available for appropriation by Town Meeting to either stabilize property taxes or support additional FY 1988 appropriations. Additional information regarding changes in the Town's unrestricted fund balance (surplus) is presented in Schedule A, Summary of Changes in General Fund Balance, on page 11 of this report.
- (1) Based upon Town Clerk's 1/1/87 Brookline population estimate of 57,376, and the Board of Assessor's total 1/1/86 taxable property valuation estimate of \$2,233,655,723.

TOWN OF BROOKLINE, MASSACHUSETTS
OFFICE OF THE TOWN COMPTROLLER
BALANCE SHEET: JUNE 30, 1987

ASSETS

Cash
General Cash \$16,667,661.63
Community Development Block Grant \$25,797.99
CDBG Escrow Cash \$29,044.50
General Revenue Sharing Cash \$119,660.17

\$16,842,164.29

LIABILITIES & RESERVES

Warrants Payable

\$2,578,584.44

Accrued Payroll - Town \$84,498.06
Accounts Payable - Town \$322,177.86
Accounts Payable - School \$63,317.32
Accrued Payroll - School \$10,014.50
Payroll Deductions:
Federal Taxes (\$56,311)
State Taxes \$0.00
Brookline Retirement \$0.00
Mass Teachers Retirement \$0.00
Group Insurance \$120,820.97
Municipal Credit Union \$0.00
Savings Bonds \$0.00
Union Dues (\$13,000)
Tax Sheltered Annuities \$109.00
Group Insurance Commission \$0.00
Miscellaneous Deductions \$326.56
Medicare P/R Deductions (\$85,511)
Professional Teacher Union Dues \$0.00

Investments
General Investments \$3,679,669.93
Deferred Comp. Investments \$2,028,852.89
Trust Fund Investments \$1,222,689.04

\$6,931,211.86

Due to Trust Funds \$97,679.82
Due to GMS Grant \$3,021.22
Engineering Plan Deposits Agency \$1,790.00
Sec. 457 Deferred Compensation Agency \$2,028,852.89
Miscellaneous Agency \$65,252.39
Tailings \$87,135.04

Temporary Loans (Bond Anticipation Notes) \$515,000.00

Issued Debt
Lawrence School \$0.00
Water Mains \$1,600,000.00
Energy Conservation \$280,000.00
School Unified Arts Facility \$195,000.00
Water Meters \$400,000.00
Urban Renewal Land Acq. \$1,500,000.00
School Building Improv. \$915,000.00
Water Garage \$935,000.00
Park & Forestry Building \$125,000.00
Golf Course Irrigation System \$215,000.00
Roof Rehabilitation: Town Buildings \$60,000.00
Public Safety Equip. \$180,000.00

Prepaid Expenses
Group Health Ins Trust Cash Dep \$477,500.00
Vacation Advances \$20,273.90

\$32,850,449.60

Accounts Receivable:

Property Tax

Levy of 1981 Real Estate	\$12,801.56
Levy of 1982 Real Estate	\$18,156.24
Levy of 1983 Real Estate	\$30,692.64
Levy of 1984 Personal Property	\$321.62
Levy of 1984 Real Estate	\$20,111.16
Levy of 1985 Personal Property	\$1,294.79
Levy of 1985 Real Estate	\$115.35
Levy of 1986 Personal Property	\$3,471.49
Levy of 1986 Real Estate	\$59,473.29
Levy of 1987 Personal Property	\$15,632.35
Levy of 1987 Real Estate	\$650,188.82

\$1,012,419.31

Deferred Real Estate Tax

Tax Titles & Possessions

Tax Titles	\$66,376.02
Tax Possessions	\$2,065.44

\$70,441.46

Special Assessments

Street Betterments 1981	\$58.61
Committed Interest 1981	\$9.38
Street Betterments 1982	\$346.49
Committed Interest 1982	\$41.58
Street Betterments 1983	\$68.54
Committed Interest 1983	\$5.48
Sever Charges Unapportioned	(\$1,461.24)

(\$931.16)

Motor Vehicle Excise Tax

Levy of 1979	\$2,743.35
Levy of 1980	\$146,798.65
Levy of 1981	\$45,400.82
Levy of 1982	\$77,310.66
Levy of 1983	\$64,331.22
Levy of 1984	\$61,447.35
Levy of 1985	\$71,888.13
Levy of 1986	\$74,910.29
Levy of 1987	\$215,158.99

\$759,989.46

Departmental Receivables

Board of Assessors	\$139,983.34
Comptroller	\$27,500.00
Public Works Department	\$11,973.85
Personnel Department	\$7,477.76
Police Private Details	\$214,643.28
School Department	\$66,095.04
Board of Selection	\$1,039.25

\$989,633.91

Parking Meters	\$104,000.00
Computer System	\$862,500.00
Telephone System	\$556,000.00
Library Circulation System	\$700,000.00
Water Main C/R	\$1,550,000.00
Energy Conservation	\$319,500.00
High School Roof	\$108,000.00

Accrued Compensation Absences Payable

Overlaid Accounts

Levy of 1980	\$115,435.00
Levy of 1981	\$463,599.85
Levy of 1982	\$235,205.35
Levy of 1983	\$17,284.86
Levy of 1984	\$188,462.47
Levy of 1985	\$526,606.19
Levy of 1986	-\$482,432.48
Levy of 1987	\$1,022,714.69

Deferred Revenue

Motor Vehicle Excise Tax	\$759,989.46
Deferred Real Estate Tax	\$103,703.72
Tax Title & Possessions	\$70,441.46
Special Assessments	(\$931.16)
Departmental	\$989,633.91
Water & Sewer Utilities	\$965,978.95
Intergovernmental	\$32,772.10

\$2,921,588.46

Loans Authorized & Unissued

\$5,555,000.00

FUND BALANCES

Education Special Revenue Funds

Magnet Education Grant	\$33,312.19	\$646,691.85
Special Education Tech. Asst. Grant	\$268.51	
ESEA CH I	\$2,040.00	
Grants Administration	\$79,782.82	
Brookline Foundation Grants	\$18,605.87	
Commonwealth in Service Grant	\$10,518.96	
Project Quest Grant	\$7,102.12	
Matching 6t Eds 84-5	\$6,735.82	
Project Clasp/Cast Grant	\$1,139.29	
ESEA CH II Block Grant	\$17,308.74	
Project BASE Gifts	\$105.21	
School Improvement Council Grant	\$35,761.70	
Staff Professional Devlp. Grant	\$42,411.79	
Horace Mann Teacher Grants	\$1,275.00	
PL94-482 Occupational Educ. Grant 85	\$6,085.95	
BHS Dissemination Center Gifts	\$882.79	
BU Consortium Grants	\$8,801.04	
NETCO Grant	\$104,369.92	
NETCO Special Education Grant	\$3,540.76	
Indo-Chinese Refugee Program Grant	\$44,598.30	
Title VII Pre-School Grant	\$17,693.35	
BU Student Activity Grant	\$250.00	

\$16,669,104.26

Veteran Service Dept.	\$86,026.25
Fire Department	\$223,361.30
Brookline Public Library	\$250.00
Rent Control Board	\$177,840.00
Transportation Board	\$615.00
Retirement	\$30,828.64

Water & Sewer Utility Receivables

Water Rates	\$395,847.63
Water Charges	\$4,770.52
Sewer Rates	\$497,278.80
Penalties	\$21,001.76
Water Liens	\$47,000.24

\$965,978.95

Intergovernmental Receivables

Due From Commonwealth of Mass.	\$32,630.28
Due From Federal Government	\$141.82
FRS Due from Town	\$3,021.22

\$35,793.32

Trust Funds: Due From the Town

\$97,879.82

Loans Authorized

\$6,070,000.00

Marsh UB Project	\$450,000.00
Fire Station 05 Roof	\$150,000.00
Water Mains	\$2,450,000.00
Computer System	\$300,000.00
Telephone System	\$145,000.00
Runkle School Impv.	\$1,080,000.00
Pierce School Impv.	\$150,000.00
Larz Anderson Park Impv.	\$900,000.00
Study I/I Study	\$445,000.00

Dodge Foundation: Chinese	\$3,674.30
Carnegie Edn Book	\$9,750.00
Amazing Munch Mch-s	\$529.43
CH188 Early Childhood	\$9,518.06
CH188 Language Links	\$19,016.57
CH188 Early Childhood 913	\$6,358.61
Lucretia Cracker	\$2,880.95
Title II 1987 (F/S)	\$2,866.99
CH 188 Early Educ. (S)	\$9,963.00

Adult Education Revolving	\$110,701.57
Use of School Buildings Revolving	\$10,594.30
School Transportation Revolving	\$2,017.50
School Lunch Revolving	\$598.30
School Tuitions Revolving	\$15,250.14
Summer School Revolving	\$162.00
School Damage Recoveries Revolving	\$20.00

Public Works Special Revenue Funds

\$473,196.67

CH 637 Hwy Reconstruction FY84 Grant	\$22,616.68
MPS 0980R Winthrop Playground Impv. Grant	\$2,412.93
Brookline Reservoir Trees Gifts	\$363.50
MPS 0980R Parks Management Grant	\$10,000.00

FEMA Hurricane Assistance Grant

\$104,474.06

Special Tree Planting Gifts

\$14,429.94

Cemetery Lot & Grave Sales	\$13,366.50
Cemetery Misc. Sales	\$33,282.50
Chapt 811-86 Highway Reconstruction	\$105,247.21
BCF Conservation	\$1,539.31
Minot Park Rose Garden	\$2,038.04
Amory Woods Plants	\$25.00
Amory Woods Improvement	\$25.00

Highway Grant Ch 811-87

\$163,376.00

Human Services Special Revenue Funds

\$49,246.73

Multi-Service Center Gifts	\$6,611.81
Public Health Nutrition Grant	\$23.61
BCF Public Health Education Grant	\$51.60
Car Restraint Seats Grant	\$26.57
C.O.A. Spending Plan IV Formula Grant	\$393.48
C.O.A. Spending Plan V Formula Grant	\$11,656.21
C.O.A. Spending Plan VI Formula Grant	
C.O.A. Spending Plan II Formula Grant	\$142.60
C.O.A. Bus Fare Donations	\$17,158.41
Title III-8 Older Americans Act (Sen. Bus)	\$326.73
Council on Aging Volunteers	\$36.13
C.O.A. Spending Plan VII Formula Grant	\$12,819.58

General Government Special Revenue Funds

\$132,027.64

Amount to be Provided
for Payment of Long-Term Debt:

\$10,605,000.00

Amount to be Provided
for Payment of Compensated Absences:

\$4,538,495.00

Arts Lottery Council Grant	\$16,295.95	
We're 4 Kids Gifts	\$811.34	
Election Reimbursement Grant	\$293.00	
Nuclear Information Committee Gifts	\$48.82	
MATEP Power Plant Gifts	\$30.46	
Right-To-Know Program Grant	\$4,955.05	
Election Census Grant	\$51,312.57	
B-2 UR Property Management (BRA)	\$62,139.03	
EOCD Housing Study Grant		
B-2 Project Deposit	\$141,013.86	
COB6 Escrow	\$29,044.50	
Equity Transfer Program	\$118,273.42	
Other Private Details Revolving	(\$198.32)	
Dept. Property Damage Recoveries Revolving		
Premium on Loans	\$7,526.96	
Premiums on Bonds	\$238.00	
	\$243.00	
Leisure Special Revenue Funds		\$62,924.00
Recreation Booster Club	\$11,099.79	
BGF - Recreation	\$1,000.00	
Library Damage Recoveries Revolving	\$4,550.20	
Golf Cart Rentals Revolving	\$1,203.50	
State Library Aid Grant	\$45,070.51	
Public Safety Special Revenue Funds		(\$150,678.24)
Jail Suicide Prevention	\$285.50	
Police Private Details Revolving	(\$150,963.74)	
Non-Departmental Special Revenue Funds		\$825,121.49
Community Development Block Grant	\$27,310.56	
Parking Meter Receipts Reserved	\$675,129.54	
Federal General Revenue Sharing	\$122,681.39	
Group Insurance Trust Funds		\$719,229.45
Group Health Insurance Fund	\$233,135.00	
Group Health Ins. Claims Deposit	\$477,500.00	
Workers Compensation Fund	\$8,574.45	
Library Expendable Trust Funds		\$3,023.21
C.D. Bradlee Fund	\$568.00	
Martin Hall Fund	\$481.91	
Frances Hunt Fund	\$514.17	
Louise Hooper Fund	\$94.22	

Expos Fund	\$2.97	
Library General Contributions	\$648.76	
D.B. Hoar Fund	\$636.64	
Coll Memorial Fund	\$39.50	

T. A. Carroll
Education Trust Funds

Mabel Bailey Non-Exp. Fund	\$5,000.00	\$628,686.87
Mabel Bailey Expendable Fund	\$556.24	
John B. Curtin Non-Exp. Fund	\$2,000.00	
John B. Curtin Expendable Fund	\$7,592.38	
Payson Dana Non-Expendable Fund	\$3,000.00	
Payson Dana Expendable Fund	\$4,292.00	
Abbie Deane Non-Expendable Fund	\$4,687.00	
Abbie Deane Expendable Fund	\$16,348.92	
Charles Holtzer Non-Exp. Fund	\$8,333.33	
Charles Holtzer Expendable Fund	\$16,742.74	
James M. Kay Non-Exp. Fund	\$1,000.00	
James M. Kay Expendable Fund	\$330.35	
W.H. Lincoln Schl. Non-Exp. Fund	\$37,042.92	
W.H. Lincoln Schl. Exp. Fund	\$0.00	
W.H. Lincoln Medal Exp. Fund	\$3,240.24	
Sumner Shikes Non-Exp. Fund	\$1,000.00	
Sumner Shikes Expendable Fund	\$896.81	
Katherine E. Shick Non-Exp. Fund	\$10,000.00	
Katherine E. Shick Exp. Fund	\$874.81	
D.B. Hoar Expendable Fund	\$75,561.75	
Arthur W. Murphy Expendable Fund	\$0.00	
Kendrick Memorial Non-Exp. Fund	\$5,000.00	
Kendrick Memorial Exp. Fund	\$1,913.44	
Edward Fredkin Expendable Fund	\$1,860.79	
Gryzish Non-Exp. Fund	\$5,000.00	
Gryzish Expendable Fund	\$1,340.44	
M.M. Thomas Non-Exp. Fund	\$25,500.00	
M.M. Thomas Expendable Fund	\$1,263.81	
Pierce School Expendable Fund	\$3,131.49	
S.K. Burak Non-Exp. Fund	\$10,000.00	
S.K. Burak Expendable Fund	\$2,166.57	
Helen H. Kent Expendable Fund	\$856.19	
Penny Savings Expendable Fund	\$2,791.29	
S. Burack Book - N	\$500.00	
H. Doud Schwartz - N	\$4,750.00	
B. Gee School - N	\$1,678.00	
A. Geoghegan - N	\$1,500.00	
M. M. Griffin - N	\$500.00	
B. H. Holland - N	\$400.00	
B. Kennedy - N	\$3,500.00	
A. M. Lurie - N	\$15,000.00	
A. E. MacDonald - N	\$7,000.00	
P. L. Pasian Ward - N	\$2,800.00	
V. R. Pianski - N	\$4,480.82	
A. Sisd - N	\$7,000.00	
M. Silverman - N	\$200.00	
J. Swartz - N	\$2,000.00	

Lt. D. Wax - M	\$900.00
Zuckerman Sch - M	\$10,000.00
C. P. Rinaldi - M	\$8,345.00
Avigdor/Kivatis	\$521.74
L. M. Berstein	\$2,576.99
O. E. Blasser	\$11,801.59
Cavendish Club	\$521.74
BHSC	\$11,446.24
F. Clucas	\$1,203.61
T. J. Garcan	\$1,738.88
Dollars for Scholars	\$5,589.69
H. J. Downes	\$5,704.62
H. Dobbs	\$310.70
P. M. Edgerton	\$2,484.37
Brookline Educators	\$1,354.59
Elliot Mother's Club	\$4,652.52
BHS Graduates Expendable	\$86,168.78
K. D. Kerley Expendable	\$2,055.06
L. A. Levenson Expendable	\$21,912.15
Lougee/Kivatis Expendable	\$2,170.11
R. J. Newbury Expendable	\$12,239.72
Moanan School Expendable	\$840.71
J. Phillips Expendable	\$2,568.25
Rand School Expendable	\$4,721.28
B. Raphael Expendable	\$1,066.72
M. K. Rouillard Expendable	\$1,370.33
R. J. Sperber Expendable	\$9,310.88
V. E. Thompson Expendable	\$4,473.77
J. Tran Expendable	\$2,081.67
M. T. Walsh Expendable	\$2,928.76
M. Young Expendable	\$995.03
Made Young Expendable	\$3,788.03
Brookline Youth Expendable	\$296.76
General Awards Expendable	\$1,169.93
General School Expendable	\$19,147.76
S. Burack Exp Expendable	\$109.58
H. Dord School Expendable	\$9,376.47
B. Gore School Expendable	\$285.91
A. Geoghegan Expendable	\$321.78
M. M. Griffin Expendable	\$170.77
B. H. Howard Expendable	\$806.24
B. Kennedy Expendable	\$1,190.44
A. K. Lurie School Expendable	\$24,958.37
A. E. MacDonald Expendable	\$2,453.15
P. L. Pastan Expendable	\$1,346.79
V. R. Rinaldi Expendable	\$1,667.31
C. P. Rinaldi Expendable	\$0.00
A. Sidd Exp. Expendable	\$17,361.80
M. Silverman Expendable	\$96.15
J. Swartz Expendable	\$228.52
Lt. David Wax Book Expendable	\$1,692.73
Zuckerman Expendable	\$1,489.86
C. P. Rinaldi Expendable	\$4,554.52
H. Rothstein Book Award	\$324.17
H. Rothstein Book Award Non-Exp. Fund	\$300.00
General Government Trust Funds	

\$3,166.76

Stabilization Fund	\$2,932.19	
Town Hall Window Exp. Fund	\$234.57	
Human Services Trust Funds		\$106,690.54
Train Health Ctr. Non-Exp. Fund	\$84,273.00	
Train Health Ctr. Exp. Fund	\$22,417.54	
Leisure Trust Funds		\$19,164.37
Rosson Recreation Exp. Fund	\$575.94	
J. J. Lynch - Rec	\$1,910.98	
BAA Recreation	\$15,170.23	
Bk1 Rec. Booster Exp.	\$1,507.22	
Public Safety Trust Funds		\$3,418.25
Public Safety Exp. Fund	\$1,691.58	
Law Enforcement	\$1,726.67	
Public Works Trust Funds		\$627,150.91
A.W. & F.G. Blake Non-Exp. Fund	\$3,000.00	
A.W. & F.G. Blake Expendable Fund	\$906.54	
Jaes Bowditch Non-Expendable Fund	\$4,500.00	
Jaes Bowditch Expendable Fund	\$3,229.44	
D.B. Hear Memorial Expendable Fund	\$28,347.10	
Jaes Warren Non-Expendable Fund	\$1,000.00	
Jaes Warren Expendable Fund	\$1,460.59	
D.B. Hear Tree Planting Exp. Fund	\$68,805.81	
D.B. Hear Bird Sanctuary Exp. Fund	\$7,254.69	
Conservation Fund	\$9,951.20	
Longwood Hall Trees Exp. Fund	\$7,277.37	
Amyr Woods Exp. Fund	\$12,875.00	
Cemetery Perp. Care Exp. Fund	\$67,708.84	
Cemetery Perp. Care Non-Exp. Fund	\$410,834.33	
Continuing Appropriations		\$8,216,949.93
Special Revenue Funded Appropriations	\$4,219,522.27	
Special Non-Revenue Funded Appropriations	\$3,997,421.66	
Judgements		\$0.00
Reserve for Encumbrances		\$577,938.23
Town Departments	\$470,944.75	
School Departments	\$106,993.48	
State Under Assessments		\$96,553.00
County Tax & Assessments		\$471.81
Unrestricted Fund Balance (Surplus Revenue)		\$3,328,130.79

TOTAL ASSETS:

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\$49,519,553.06

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TOTAL LIABILITIES, RESERVES, AND FUND BALANCE:

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\$49,519,553.06

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SCHEDULE A

SUMMARY OF CHANGES IN FUND BALANCE

GENERAL FUND

This schedule summarizes activity within the Town's unrestricted fund balance (surplus) account during FY 1987. Fund balance represents the Town's accumulated excess of general revenues over general expenditures. That portion of fund balance certified as free cash by the Director of the State Bureau of Accounts may be appropriated by Town Meeting as a financial source for appropriation or may be used to stabilize the rate of growth in property taxes.

HIGHLIGHTS:

- (1) 6/30/87 fund balance of \$3,328,130.79 is just \$251,164.03 (7%) less than 6/30/86 fund balance of \$3,579,294.82.
- (2) FY 1987 budgetary activity (current year revenues in excess of estimate and appropriations in excess of actual expenditures) accounted for only \$1,334,791.29 (40%) of year-end fund balance. FY 1986 budgetary activity accounted for \$2.5 million or 70% of the FY 1986 year-end fund balance. The FY 87 experience is largely the product of much tighter revenue estimates -

1986 Revenues in Excess of Budget Estimate	\$1,731,364.45
1987 Revenues in Excess of Budget Estimate	\$ 707,405.50

- (3) FY 1987 free cash activity was:

7/1/86 Certified Free Cash	\$2,364,790.00
Appropriations:	
Prop. Tax Abatement Reserve	\$1,120,800.00
Collective Bargaining	375,991.00
Snow Removal	221,358.56
School Science Lab Study	140,000.00
Prior Year Unpaid Bills	4,948.48
Longwood Mall Trust Comm.	4,786.00
Subtotal Appropriations	\$1,867,884.04
Unappropriated Free Cash Balance	\$ 496,905.96

- (4) The Town's 7/1/87 free cash position is \$2,650,402. This is consistent with the Town's 7/1/86 free cash position, and is an appropriate level of free cash for the Town of Brookline.

 TOWN OF BROOKLINE, MASSACHUSETTS
 OFFICE OF THE TOWN COMPTROLLER
 GENERAL FUND
 SUMMARY OF CHANGES IN FUND BALANCE

July 1, 1986 Fund Balance (Surplus): \$1,579,294.82

Credits:	
Tax Title Redemptions	\$164,594.60
Deferred Real Estate Tax Payments (CI 41A)	\$10,964.23
Close-Out 6/30/86 Accrued Payroll	\$21,091.27
Close-Out 6/30/86 Accounts Payable	\$25,779.77
Close-Out 6/30/86 Reserve for Encumbrances	\$111,617.01
Close-Out Completed Special Appropriation Balances	\$4,052.77
FY 1986 Returned Vendor Checks	\$1,120.84
Miscellaneous	\$23,753.87
Sub-Total:	\$362,974.36

Debits (Charges):	
Appropriations: 11/18/86 Special Town Meeting	\$342,284.00
Appropriations: 05/26/87 Special Town Meeting	\$1,525,600.04
Tax Title Takings	\$77,659.05
Miscellaneous	\$3,386.59
Sub-Total:	\$1,948,929.68

Pre-Closing Fund Balance: \$1,993,339.50

FY 1987 Budget:	
Federal Revenues in Excess of Budget Estimate	\$50,373.95
State Revenues in Excess of Budget Estimate	\$290,986.10
Property Tax Revenues in Excess of Budget Estimate	\$55,655.77
Local Non-Property Tax Revenues in Excess of Budget Estimate	\$310,389.68
Town Department Appropriation Turn-Backs	\$621,911.39
School Department Appropriation Turn-Backs	\$5,474.40
Revenue Surplus from FY 1987 Budget:	\$1,334,791.29

June 30, 1987 Fund Balance (Surplus): \$3,328,130.79

SCHEDULE B

SUMMARY OF REVENUES AND INTER-FUND TRANSFERS

GENERAL FUND

This schedule provides budget to actual comparisons for each of the major financing sources for the FY 1987 budget.

HIGHLIGHTS:

- (1) Total revenues and inter-fund transfers totalling \$77,667,944.82; \$730,712.37 (1%) greater than anticipated in the FY 1987 budget. FY 1986 revenues were \$1,731,364.45 (2.3%) greater than estimated in the 1986 budget.

	<u>FY 87 Actual</u>	<u>% Total</u>
Property Taxes	\$51,711,295.14	66.6%
Motor Vehicle Excise Tax	2,135,501.39	2.7%
Water/Sewer Charges	5,448,696.29	7.0%
Court Fines	1,850,974.99	2.4%
Investment Income	1,048,179.94	1.4%
Other Local Revenues	2,935,232.91	3.8%
Intergovernmental	11,500,943.69	14.8%
Subtotal Revenues	\$76,630,824.35	98.7%
Transfers from Other Funds	\$ 1,037,120.47	1.3%
Total Revenues and Transfers	<u>\$77,667,944.82</u>	<u>100.0%</u>

- (2) Motor vehicle excise tax revenues were \$400,207.61 under budget estimate due to delays in the billing of the spring 1987 commitments. Assuming FY 1988 excise taxes are billed in line with the normal schedule, the FY 87 billing delay should result in a one-time excise tax revenue balloon during FY 1988.
- (3) Intergovernmental revenues were \$341,360.05 in excess of budget estimate. Major contributions to this positive variance were: \$146,142 in additional lottery distributions and a \$98,570.97 in unanticipated retirement cost-of-living reimbursements. The Town's new Pension Administrator has been instrumental in recovering retirement cost-of-living reimbursements for both the contributory and non-contributory retirement plans.

TOWN OF BROOKLINE, MASSACHUSETTS
OFFICE OF THE TOWN COMPTROLLER
GENERAL FUND
FY 1987 SUMMARY OF REVENUES & OTHER FINANCING

	BUDGET	ACTUAL	VARIANCE
REVENUES:			
Property Tax (Net of Overlay)	\$51,655,639.37	\$51,711,295.14	\$55,655.77
State Aid			
Veteran Abatement Reimbursements	\$14,654.00	\$14,906.94	\$252.94
Surviving Spouse Abatement Reimbursements	\$1,464.00	\$1,464.00	\$0.00
Blind Abatement Reimbursements	\$2,363.00	\$2,975.00	\$612.00
Elderly Abatement Reimbursements	\$14,628.00	\$17,153.98	\$2,525.98
Chapter 70 School Aid	\$2,696,364.00	\$2,696,364.00	\$0.00
Chapter 71 School Transp. Aid	\$157,145.00	\$158,098.00	\$953.00
School Building Assistance	\$270,106.00	\$208,368.09	(\$61,737.91)
Special Needs Recreation Reimb.	\$0.00	\$33,460.00	\$33,460.00
Residential Special Education Reimb.	\$0.00	\$134,720.00	\$134,720.00
Additional Library Aid	\$15,963.00	\$15,963.00	\$0.00
Chapter 121 Urban Renewal Aid	\$9,383.00	\$9,382.67	(\$0.33)
Veteran Benefit Reimbursements	\$129,152.00	\$55,041.45	(\$74,110.55)
Additional Assistance Aid	\$6,141,710.00	\$6,141,705.00	(\$5.00)
Lottery Aid	\$993,764.00	\$1,139,906.00	\$146,142.00
Highway Aid	\$93,277.00	\$93,277.00	\$0.00
Chapter 121A Urban Excise	\$501,000.00	\$510,803.00	\$9,803.00
State Retirement COLA Reimb.	\$0.00	\$98,570.97	\$98,570.97
State Energy Grant Reimb.	\$0.00	\$23,629.00	\$23,629.00
PL 86-578 Fed. Park Grant Reimb. (Waldstein)	\$0.00	\$24,994.65	\$24,994.65
PL 86-578 Fed. Park Grant Reimb. (Amory)	\$118,410.64	\$118,410.64	\$0.00
Fed. CDBG Reimb.	\$0.00	\$1,750.30	\$1,750.30
Sub-Total	\$11,159,583.64	\$11,500,943.69	\$341,360.05
Local Revenues:			
Motor Vehicle Excise Tax	\$2,535,709.00	\$2,135,501.39	(\$400,207.61)
Licenses & Permits	\$336,567.00	\$384,592.44	\$48,025.44
Court Fines	\$1,873,265.00	\$1,850,974.99	(\$22,290.01)
Special Assessments	\$282.00	\$1,565.88	\$1,283.88
General Government			
Building Permits & Insp. Fees	\$300,000.00	\$534,206.71	\$234,206.71
Legal Recoveries	\$69,997.00	\$9,439.72	\$9,439.72
Rent Control Fees	\$150,000.00	\$109,862.37	(\$40,137.63)
Town Clerk Certified Copies	\$30,000.00	\$28,022.37	(\$1,977.63)
Collector/Treasurer Fees	\$60,000.00	\$96,110.54	\$36,110.54
Plan Design Review Fees	\$20,000.00	\$18,130.20	(\$1,869.80)

BUDGET	ACTUAL	VARIANCE
Property Rentals	\$107,009.63	\$7,009.63
Other	\$67,375.87	\$12,375.87
Public Safety	\$26,968.15	\$7,435.15
Health & Sanitation	\$21,401.40	\$5,299.40
Public Works	\$266,695.99	\$49,003.99
Schools	\$8,329.00	\$2,063.07
Libraries	\$57,656.00	(\$825.46)
Recreation	\$494,040.00	(\$23,755.63)
Interest	\$994,886.00	\$53,293.94
Water/Sewer Utilities	\$5,313,028.00	\$135,668.29
In-Lieu-of-Tax Payments	\$325,000.00	\$68,025.39
Veterans Benefit Repayments	\$5,995.00	(\$5,063.35)
Dental Surcharges	\$61,916.00	\$3,840.50
Hotel/Motel Room Excise Tax	\$40,000.00	\$24,033.00
CH 32 Sec. 59A Retirement Reimb.	\$23,198.84	\$0.00
CATV Franchise Fee	\$0.00	\$74,506.28
Medex Group Insurance Dividend	\$0.00	\$34,896.00
Sub-Total	\$13,418,585.52	\$310,389.68
TOTAL REVENUES:	\$76,630,824.35	\$707,405.50
TRANSFERS FROM OTHER FUNDS:		
General Revenue Sharing Fund	\$108,662.00	\$0.00
Parking Special Revenue Fund	\$562,000.00	\$0.00
Community Development Block Grant Fund	\$50,000.00	\$0.00
State Library Aid Fund	\$27,531.00	\$0.00
Stabilization Trust Fund	\$31,466.09	\$0.00
Sale of Town Property Fund	\$5,234.75	\$0.00
Cemetery P.C. Exp. Trust Fund	\$25,000.00	\$0.00
Cemetery Sales Spec. Revenue Fund	\$35,000.00	\$0.00
Capital Projects Funds	\$93.42	\$0.00
School Grants Administration Fund	\$82,737.00	\$0.00
Bond Premium/Acc. Int. Spec. Rev. Funds	\$6,089.34	\$0.00
CH 90 Highway Fund	\$0.00	\$1,246.14
PL 94-142 Grant Reimb.	\$0.00	\$5,720.00
State Energy Resources Grant Reimb.	\$0.00	\$16,088.33
Town Damage Recoveries Fund	\$0.00	\$252.40
Sub-Total Transfers:	\$1,037,420.47	\$23,306.87
TOTAL REVENUES & OTHER FINANCING SOURCES:	\$77,667,944.82	\$730,712.37

SCHEDULE C

SUMMARY OF BUDGET APPROPRIATION ACTIVITY

GENERAL FUND

This schedule summarizes activity within each appropriation voted by Town Meeting during FY 1987. Information is presented on the original budget appropriation; amendments to the original appropriations by Town Meeting; transfer activity; and expenditures. The amounts listed in the next to last far right column are the unexpended, uncommitted budget appropriation balances which were closed to fund balance (surplus revenue) on June 30, 1987. Information is also provided on activity within the State and County assessment accounts, the legal judgment account and the revenue financed special warrant article accounts.

HIGHLIGHTS:

- (1) Total FY 1987 expenditures and transfers to other funds totalled \$76,222,692.50 - \$5.0 million or 7.1% more than FY 1986 total expenditures and transfers of \$71,191,420.46.
- (2) FY 1987 expenditures and transfers of \$76,222,692.50 were \$4.9 million less than budgeted, as demonstrated below:

	<u>Final Budget</u>	<u>Actual</u>	<u>Actual % Total</u>
Education	\$24,603,690.87	\$24,598,216.47	32.3%
General Government	1,951,078.75	1,909,251.09	2.5%
Public Safety	13,696,016.30	13,594,174.26	17.9%
Public Works	12,013,028.67	11,835,589.22	15.5%
Human Services	1,523,600.51	1,492,601.95	2.0%
Leisure Services	2,779,387.68	2,757,287.48	3.6%
Debt Service	2,650,773.34	2,604,282.60	3.4%
Retirement	5,907,801.84	5,977,837.54	7.8%
Group Insurance	2,147,352.68	2,142,394.47	2.8%
Non-Departmental	1,192,255.70	1,098,707.28	1.4%
Salary/Wage Adj.	172,741.81	-	-
State Assessments	4,088,580.00	3,992,027.00	5.2%
County Assessments	733,484.00	733,012.19	1.0%
Legal Judgments	214,978.56	214,978.56	0.3%
Special Warrant Articles	5,078,082.89	854,507.85	1.1%
Subtotal Expenditures	\$78,752,853.60	\$73,804,867.96	96.8%
Transfers to Other Funds	2,417,824.54	2,417,824.54	3.2%
Total Expenditures and Transfers	\$81,170,678.14	\$76,222,692.50	100.0%

(3) Transfers to other funds were as follows:

Group Health Self Insurance Trust	\$2,032,400.08
Workmen's Compensation Self Insurance Trust	380,638.46
Longwood Mall Trust	<u>4,786.00</u>
Total	<u>\$2,417,824.54</u>

(4) FY 87 Spending	\$81,170,678.14	
Authorizations		
FY 87 Expenditures and	76,222,692.50	
Transfers	<u> </u>	
Variance		<u>\$4,947,985.64</u>

Budget Balances Closed to	\$	627,385.79	
Fund Balance			
Special Warrant Article Bal-		4,052.77	
ances Closed to Fund			
Balance			
FY 87 State Overassessment		96,553.00	
Forward to FY 1988			
FY 87 County Overassessment		471.81	
Forward to FY 1988			
Special Warrant Article Bal-		4,219,522.27	
ances Forward to FY 1988		<u> </u>	
Total			<u>\$4,947,985.64</u>

(5) FY 87 unexpended appropriation balances closed to surplus were \$157,520 (20%) less than FY 1986. Summarized below are the most significant contributors to the FY 1987 closeout total of \$627,385.79:

	FY 87 Appropriations Closed to Surplus	% Total
Salary/Wage Reserve (Police)	\$172,741.81	27.5%
Public Works Dept.	151,581.39	24.2%
Interest on Taxes	47,346.03	7.6%
Public Building Dept.	44,003.63	7.0%
Reserve Fund	38,552.70	6.1%
Fire Dept.	36,566.23	5.8%
Transportation Dept.	25,858.06	4.1%
Police Dept.	21,272.18	3.4%
Treasury Dept.	20,702.77	3.3%
All Other	63,286.59	10.1%
Subtotal	<u>\$621,911.39</u>	<u>99.1%</u>
School Dept.	5,474.40	0.9%
Total	<u>\$627,385.79</u>	<u>100.0%</u>

- (6) FY 87 retirement expenditures exceeded budgeted retirement funding by \$70,035.70. This sum must be raised on the FY 1988 tax re-cap sheet. The funding shortfall resulted from:
- \$45,845 unanticipated Retirement Board expense fund requirements.
 - \$24,190 unanticipated Ch. 32 Section 59A non-contributory retirement benefit reimbursement billing from the Commonwealth of Massachusetts.

TOWN OF BROOKLINE, MASSACHUSETTS
OFFICE OF THE TOWN COMPTROLLER
ANALYSIS OF APPROPRIATION TOWN BACKS
FY 1987 MUNICIPAL DEPARTMENT BUDGETS

Board of Selectmen
Advisory Committee
Personnel Office
Purchasing Dept.
Town Counsel Office
Board of Assessors
Town Clerk Office
Town Controller Office
Town Treasurer/Collector Office
Retirement Administration
Planning & Development Dept.
Historical Commission
Police Dept.
Fire Dept.
Building Dept.
Transportation Dept.
Public Works Dept.
Health Dept.
Veteran Service Dept.
Council on Aging
Human Relations Commission
Rent Control Dept.
Recreation Dept.
Public Library Dept.
Retirement Board
General Services
Information Services Dept.
Debt Service
Group Life Insurance
Group Health Insurance
Unemployment Insurance
Workers Compensation Insurance
Public Safety Medical Disabilities
Medicare Payroll Tax
Printing of Warrants
MMA Dues
Out-of-State Travel
Property Insurance
Contingency
Reserve Fund
Boston Taxes
Annual Audit
Misc. Interest & Fees
In-State Travel
Advertising
Meals & Receptions
Conf. Longwood Hall Trust
Salary/Wage Reserve

	Personal Services	Contractual Services	Supplies	Energy	Other Charges	Capital Outlay	TOTAL
Board of Selectmen	\$0.00	\$14.07	\$27.62	\$0.00	\$0.00	\$0.00	\$41.69
Advisory Committee	\$3,650.00	\$40.00	\$19.30	\$0.00	\$865.12	\$0.00	\$4,774.42
Personnel Office	\$2,041.82	\$90.00	\$261.39	\$0.00	\$0.00	\$0.00	\$2,793.21
Purchasing Dept.	\$0.00	\$25.11	\$17.69	\$0.00	\$94.42	\$0.00	\$137.22
Town Counsel Office	\$0.00	\$0.00	\$1.33	\$0.00	\$100.00	\$0.00	\$101.33
Board of Assessors	\$0.00	\$7.67	\$25.34	\$0.00	\$42.05	\$0.00	\$75.06
Town Clerk Office	\$2,659.22	\$6,261.69	\$929.14	\$0.00	\$0.00	\$0.00	\$10,070.05
Town Controller Office	\$1,815.02	\$127.95	\$141.68	\$0.00	\$0.00	\$0.00	\$2,084.65
Town Treasurer/Collector Office	\$3,445.51	\$16,987.20	\$202.06	\$0.00	\$68.00	\$0.00	\$20,702.77
Retirement Administration	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Planning & Development Dept.	\$0.00	\$340.55	\$15.39	\$0.00	\$27.00	\$0.00	\$382.94
Historical Commission	\$764.43	\$15.00	\$184.69	\$0.00	\$0.00	\$0.00	\$964.12
Police Dept.	\$12,023.96	\$881.78	\$3,064.18	\$1,640.56	\$1,436.66	\$225.04	\$21,272.18
Fire Dept.	\$33,547.54	\$1,396.31	\$999.22	\$113.29	\$355.16	\$154.71	\$36,566.23
Building Dept.	\$35,087.25	\$294.77	\$1,001.50	\$7,184.11	\$0.00	\$436.00	\$44,003.63
Transportation Dept.	\$25,134.96	\$654.50	\$68.60	\$0.00	\$0.00	\$0.00	\$25,858.06
Public Works Dept.	\$108,893.99	\$8,814.41	\$11,724.93	\$7,601.49	\$569.40	\$11,977.17	\$151,581.39
Health Dept.	\$349.92	\$7,480.44	\$1,822.27	\$1,066.16	\$22.21	\$434.42	\$11,175.42
Veteran Service Dept.	\$1,055.70	\$5,673.30	\$97.03	\$0.00	\$719.03	\$0.00	\$7,545.06
Council on Aging	\$0.00	\$860.86	\$340.59	\$250.00	\$200.00	\$0.00	\$1,651.47
Human Relations Commission	\$0.00	\$811.96	\$194.28	\$0.00	\$0.00	\$0.00	\$1,006.24
Rent Control Dept.	\$8,997.09	\$526.95	\$95.53	\$0.00	\$0.00	\$0.00	\$9,620.37
Recreation Dept.	\$11,443.39	\$420.12	\$348.40	\$3,449.81	\$72.00	\$53.00	\$15,786.72
Public Library Dept.	\$3,641.87	\$949.70	\$33.09	\$0.00	\$0.00	\$1,668.82	\$6,313.48
Retirement Board							\$0.00
General Services	\$0.00	\$50.85	\$35.29	\$0.00	\$208.17	\$371.80	\$666.11
Information Services Dept.	\$0.00	\$1,163.17	\$55.10	\$0.00	\$19.73	\$0.00	\$1,838.00
Debt Service					\$46,490.74		\$46,490.74
Group Life Insurance					\$203.59		\$203.59
Group Health Insurance					\$0.00		\$0.00
Unemployment Insurance					\$4,754.62		\$4,754.62
Workers Compensation Insurance					\$0.00		\$0.00
Public Safety Medical Disabilities					\$0.00		\$0.00
Medicare Payroll Tax					\$0.00		\$0.00
Printing of Warrants					\$160.43		\$160.43
MMA Dues					\$0.00		\$0.00
Out-of-State Travel					\$945.66		\$945.66
Property Insurance					\$3,991.00		\$3,991.00
Contingency					\$38,552.70		\$38,552.70
Reserve Fund					\$0.00		\$0.00
Boston Taxes					\$0.00		\$0.00
Annual Audit					\$0.00		\$0.00
Misc. Interest & Fees					\$47,346.03		\$47,346.03
In-State Travel					\$11.34		\$11.34
Advertising					\$6.60		\$6.60
Meals & Receptions					\$30.55		\$30.55
Conf. Longwood Hall Trust					\$0.00		\$0.00
Salary/Wage Reserve					\$172,741.81		\$172,741.81

Sub-Total Municipal Departments: \$255,052.47 \$53,908.36 \$24,305.84 \$23,305.42 \$320,034.02 \$15,340.96 \$691,947.09

School Dept. \$5,474.40

Total Unexpended Appropriation Balances: \$697,421.49

ANNUAL APPROPRIATIONS

	7/1/86	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	6/30/87	6/30/87
	BALANCE	ORIGINAL	ADJ.	SALARY RESERVE	RESERVE FUND	DISBURSEMENTS	ACCOUNTS	ENCUMBRANCES	CLOSED TO SURPLUS	BALANCE	BALANCE FORWARD
	FORWARD	APPROPRIATION	APPROPRIATION	TRANSFERS	TRANSFERS	TRANSFERS	PAYABLE		TO FY 1988	TO FY 1988	

General Government

Selection	\$25,965.00			\$20,908.99			\$275,497.13	\$1,322.37	\$12.60	\$41.89	(\$0.00)
Advisory Committee	\$15,025.00			\$0.00			\$10,234.88	\$15.70	\$0.00	\$4,774.42	(\$0.00)
Personnel	\$166,901.00			\$11,101.00			\$174,206.29	\$1,402.50	\$0.00	\$2,393.21	\$0.00
Purchasing	\$110,810.00			\$9,185.73			\$119,858.51	\$0.00	\$0.00	\$137.22	\$0.00
Legal	\$188,396.00			\$3,975.00	\$14,500.00		\$198,118.11	\$8,651.56	\$0.00	\$101.33	\$0.00
Board of Assessors	\$352,789.00			\$13,832.33		(\$174,100.00)	\$191,871.47	\$0.00	\$375.00	\$75.06	\$0.00
Town Clerk	\$272,317.00		\$1,425.00	\$8,598.00			\$287,327.95	\$0.00	\$4,942.00	\$10,070.05	\$0.00
Comptroller	\$159,922.00			\$8,914.00			\$166,607.35	\$0.00	\$144.00	\$2,084.65	\$0.00
Treasurer/Collector	\$222,743.00		\$1,425.00	\$8,753.00	\$40,000.00		\$228,977.08	\$23,146.15	\$95.00	\$20,702.77	\$0.00
Retirement Administration	\$59,289.00			\$3,760.00			\$62,929.00	\$0.00	\$0.00	\$100.00	\$0.00
Planning	\$149,995.00			\$11,243.50			\$160,750.56	\$105.00	\$0.00	\$382.94	\$0.00
Historical Commission	\$13,425.00			\$0.00			\$12,460.88	\$0.00	\$0.00	\$964.12	\$0.00

General Government

	\$0.00	\$1,967,557.00	\$2,850.00	\$100,271.75	\$54,500.00	(\$174,100.00)	\$1,888,839.21	\$34,643.28	\$5,768.60	\$41,827.66	(\$0.00)
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Public Safety

Police	\$5,938,026.00			\$20,498.00	\$35,841.00		\$5,839,862.54	\$87,602.76	\$45,627.52	\$21,272.18	\$0.00
Fire	\$6,549,630.00			\$386,727.88	\$5,587.42		\$6,879,507.54	\$22,019.83	\$3,853.70	\$36,566.23	\$0.00
Building	\$739,994.00			\$19,710.00			\$661,578.24	\$36,044.94	\$18,077.19	\$44,003.63	(\$0.00)

Public Safety

	\$0.00	\$13,227,650.00	\$0.00	\$426,935.88	\$41,430.42	\$0.00	\$13,380,948.32	\$145,667.53	\$67,558.41	\$101,842.04	\$0.00
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Public Works

Public Works	\$8,711,637.00		\$255,755.56	\$299,932.37	\$87,386.30	\$107,141.44	\$8,805,755.52	\$142,080.41	\$322,435.35	\$151,581.39	\$0.00
MIRA Charges	\$2,465,145.00			\$0.00			\$2,465,145.00	\$0.00	\$0.00	\$0.00	\$0.00
Transportation	\$84,992.00			\$1,039.00			\$86,172.94	\$0.00	\$0.00	\$25,858.06	\$0.00

Public Works

	\$0.00	\$11,261,774.00	\$255,755.56	\$300,971.37	\$87,386.30	\$107,141.44	\$11,371,073.46	\$142,080.41	\$322,435.35	\$177,439.45	\$0.00
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	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL APPROPRIATION	FY 1987 ADJ. APPROPRIATION	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE CLOSED TO SURPLUS	6/30/87 BALANCE FORWARD TO FY 1988
Human Services											
Health		\$661,870.00		\$26,872.03	\$32,000.00		\$697,128.20	\$11,219.70	\$1,218.71	\$11,175.42	(\$0.00)
Veteran Services		\$190,464.00		\$4,034.00		(\$30,000.00)	\$149,652.94	\$2,800.00	\$4,500.00	\$7,545.06	\$0.00
Council on Aging		\$189,213.00		\$17,808.99			\$201,595.14	\$3,775.38	\$0.00	\$1,651.47	\$0.00
Human Relations		\$112,654.00		\$4,244.49	\$1,000.00		\$116,574.12	\$35.13	\$283.00	\$1,006.24	(\$0.00)
Rent Control		\$275,313.00		\$12,127.00	\$26,000.00		\$302,231.13	\$1,508.50	\$0.00	\$9,620.37	\$0.00
Human Services	\$0.00	\$1,429,514.00	\$0.00	\$65,086.51	\$59,000.00	(\$30,000.00)	\$1,467,181.53	\$19,418.71	\$6,001.71	\$30,498.56	(\$0.00)
Leisure Services											
Recreation		\$959,391.00	\$600.00	\$67,741.68			\$1,001,580.03	\$9,371.59	\$994.34	\$15,786.72	\$0.00
Library		\$1,692,669.00		\$58,986.00			\$1,726,879.22	\$8,617.26	\$9,845.04	\$6,313.48	\$0.00
Leisure Services	\$0.00	\$2,652,060.00	\$600.00	\$126,727.68	\$0.00	\$0.00	\$2,728,459.25	\$17,988.85	\$10,839.38	\$22,100.20	\$0.00
Debt Service											
Bond Maturities		\$1,900,000.00	\$395.60			(\$395.60)	\$1,900,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Interest		\$630,331.00	\$5,693.74			\$54,084.01	\$690,108.75	\$0.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Note Interest		\$247,976.00				(\$202,311.41)	\$14,173.85	\$0.00	\$0.00	\$31,490.74	(\$0.00)
Tax Anticipation Note Interest		\$145,000.00				(\$130,000.00)		\$0.00	\$0.00	\$15,000.00	\$0.00
Debt Service	\$0.00	\$2,923,307.00	\$6,089.34	\$0.00	\$0.00	(\$278,623.00)	\$2,604,282.60	\$0.00	\$0.00	\$46,490.74	(\$0.00)
Retirement											
Contributory Retirement Contb.		\$4,904,603.00	\$23,198.84				\$4,904,603.00	\$45,845.00	\$0.00	(\$45,845.00)	\$0.00
Non Contributory Retl. Payments		\$980,000.00					\$986,074.22	\$41,315.32	\$0.00	(\$24,190.70)	\$0.00
Retirement	\$0.00	\$5,884,603.00	\$23,198.84	\$0.00	\$0.00	\$0.00	\$5,890,677.22	\$87,160.32	\$0.00	(\$70,035.70)	\$0.00

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL APPROPRIATION	FY 1987 ADJ. APPROPRIATION	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 TRANSFERS	FY1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE CLOSED TO SURPLUS	6/30/87 BALANCE FORWARD TO FY 1988
Group Insurance											
Group Life Insurance		\$50,000.00					\$49,796.41	\$203.59	\$0.00	\$203.59	\$0.00
Group Health Insurance		\$3,900,000.00					\$1,867,599.92	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Insurance		\$35,000.00					\$50,445.38	\$4,000.00	\$0.00	\$4,754.62	\$0.00
Workers Compensation Insurance		\$375,000.00					\$68,540.26	\$1,012.50	\$0.00	(\$0.00)	\$0.00
Public Safety Medical Disabilities		\$50,000.00					\$33,434.19	\$16,565.81	\$0.00	(\$0.00)	\$0.00
Medicare Employer Payroll Tax							\$51,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Group Insurance	\$0.00	\$4,410,000.00	\$0.00	\$0.00	\$150,391.22	(\$2,413,038.54)	\$2,120,816.16	\$21,578.31	\$0.00	\$4,958.21	\$0.00

Non-Departmental

General Services		\$380,719.00		\$4,386.25			\$362,453.03	\$20,467.71	\$1,408.40	\$666.11	\$0.00
Information Services		\$389,808.00		\$4,055.75			\$330,890.85	\$4,642.00	\$56,492.90	\$1,838.00	\$0.00
Printing of Warrants		\$12,300.00					\$2,527.08	\$9,612.49	\$0.00	\$160.43	\$0.00
MMA Dues		\$5,284.00					\$5,284.00	\$0.00	\$0.00	\$0.00	\$0.00
Out-of-State Travel		\$8,000.00					\$15,054.34	\$0.00	\$0.00	\$945.66	\$0.00
Property Insurance		\$120,000.00					\$125,101.00	\$908.00	\$0.00	\$3,991.00	\$0.00
Contingency		\$12,000.00					\$19,070.76	\$1,729.24	\$350.00	\$0.00	\$0.00
Reserve Fund		\$488,000.00				(\$449,447.30)	\$0.00	\$0.00	\$0.00	\$38,552.70	\$0.00
Boston Taxes		\$5,000.00					\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Annual Audit		\$32,000.00					\$32,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc. Interest/Fees		\$15,000.00					\$97,653.97	\$0.00	\$0.00	\$47,346.03	\$0.00
In-State Travel		\$1,000.00					\$988.66	\$0.00	\$0.00	\$11.34	\$0.00
Advertising		\$2,000.00					\$1,993.40	\$0.00	\$0.00	\$6.60	\$0.00
Meals & Receptions		\$5,000.00					\$4,969.45	\$0.00	\$0.00	\$30.55	\$0.00
Contribution to Longwood Mall Tree Trust			\$4,786.00					\$0.00	\$0.00	\$0.00	\$0.00
Non-Departmental	\$0.00	\$1,476,111.00	\$4,786.00	\$8,442.00	(\$422,297.30)	\$125,214.00	\$97,986.54	\$42,379.44	\$58,341.30	\$93,548.42	\$0.00

Salary & Wage Adjustments

Town Employee Reserve		\$806,064.00	\$320,573.00	(\$966,647.00)					\$0.00	\$159,950.00	\$0.00
Department Head Reserve		\$47,632.00	\$11,908.00	(\$59,540.00)					\$0.00	\$0.00	\$0.00
Merit Reserve		\$15,000.00		(\$15,000.00)					\$0.00	\$0.00	\$0.00
School Employee Reserve		\$940,908.00	\$40,660.00	(\$981,568.00)					\$0.00	\$0.00	\$0.00
Personal Services Reserve				\$12,791.81					\$0.00	\$12,791.81	\$0.00

Salary & Wage Adjustments	\$0.00	\$1,809,604.00	\$373,141.00	(\$2,010,003.19)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$172,741.81	\$0.00
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7/1/86	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	6/30/87	6/30/87
BALANCE	ORIGINAL	ADJ.	SALARY RESERVE	RESERVE FUND	FY 1987	CASH	ACCOUNTS	BALANCE	BALANCE FORWARD
FORWARD	APPROPRIATION	APPROPRIATION	TRANSFERS	TRANSFERS	TRANSFERS	DISBURSEMENTS	PAYABLE	ENCUMBRANCES	CLOSED TO SURPLUS TO FY 1988

Education

	\$23,684,421.00	\$81,198.87	\$981,568.00		(\$143,497.00)	\$24,417,891.17	\$73,331.82	\$106,993.48	\$5,474.40	\$0.00
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Education	\$0.00	\$23,684,421.00	\$81,198.87	\$981,568.00	\$0.00	(\$143,497.00)	\$24,417,891.17	\$73,331.82	\$106,993.48	\$5,474.40	\$0.00
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TOTAL ANNUAL APPROPRIATIONS	\$0.00	\$70,726,601.00	\$747,619.61	\$0.00	(\$29,589.36)	(\$2,806,903.10)	\$66,846,155.46	\$584,248.67	\$577,938.23	\$627,385.79	\$0.00
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	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL APPROPRIATION	FY 1987 ADN. APPROPRIATION	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES CLOSED TO SURPLUS	6/30/87 BALANCE	6/30/87 FORWARD TO FY 1988
STATE & COUNTY ASSESSMENTS											

State Assessments											

Special Education		\$2,364.00	\$39,760.00				\$24,785.00			\$0.00	\$32,611.00
Retirement System Audit		\$0.00	\$4,806.00				\$4,806.00			\$0.00	\$0.00
Motor Vehicle Excise Tax Bills			\$5,520.00				\$5,520.00			\$0.00	\$0.00
Elderly Retiree Group Insurance			\$9,957.00				\$9,957.00			\$0.00	\$0.00
Air Pollution Control District			\$12,138.00				\$12,138.00			\$0.00	\$0.00
Metropolitan Area Planning Council			\$9,988.00				\$9,988.00			\$0.00	\$0.00
Massachusetts Bay Transportation Authority	\$18,196.00	\$3,969,063.00	\$1,516.00				\$3,973,317.00			\$0.00	\$53,942.00
Boston Metropolitan Transp. District							\$1,516.00			\$0.00	\$0.00
Registry Parking Violation Surcharges	\$121,530.00	\$121,530.00					\$0.00			\$0.00	\$0.00

State Assessments	\$105,698.00	\$4,194,278.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,992,027.00		\$0.00	\$0.00	\$96,553.00

Norfolk County Assessment											

County Tax		\$733,484.00					\$733,012.19			\$0.00	\$471.81
County Hospital Tax										\$0.00	\$0.00

County Assessments	\$0.00	\$733,484.00	\$0.00	\$0.00	\$0.00	\$0.00	\$733,012.19	\$0.00	\$0.00	\$0.00	\$471.81

TOTAL STATE & COUNTY ASSESSMENTS	\$105,698.00	\$4,927,762.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,725,039.19	\$0.00	\$0.00	\$0.00	\$97,024.81

LEGAL JUDGEMENTS (MGL 44:31)											

Legal Judgments	\$90,000.00	\$90,000.00					\$214,978.56	\$214,978.56		\$0.00	\$0.00

TOTAL JUDGEMENTS	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,978.56	\$214,978.56	\$0.00	\$0.00	\$0.00

SPECIAL APPROPRIATIONS: REVENUE

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL APPROPRIATION	FY 1987 ADJ. APPROPRIATION	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE CLOSED TO SURPLUS	6/30/87 BALANCE FORWARD TO FY 1988
1980 (614) Energy Conservation	\$102.00	\$0.00					\$0.00			\$0.00	\$102.00
1982 (604) CH 90 Highway Construction	\$27,562.50	\$0.00					\$27,562.50			\$0.00	\$0.00
1985 (608) Tax Title Costs	\$7,793.25	\$0.00					\$2,648.35			\$0.00	\$5,144.90
1984 (606) CH 90 Highway Construction	\$30,664.36	\$0.00					\$30,664.36			\$0.00	\$0.00
1985 (607) CH 90 Highway Construction	\$106,028.80	\$0.00					\$106,028.80			\$0.00	\$0.00
1985 (604) Walstein Playground Improvements	\$12,374.77	\$0.00					\$8,322.65			\$4,052.12	\$0.00
1985 (603) Halls Pond Study	\$16,819.19	\$0.00					\$13,916.19			\$0.00	\$2,903.00
1985 (602) Street Improvements	\$4,462.14	\$0.00					\$4,462.14			\$0.00	\$0.00
1986 (606) Street Improvements	\$36,963.87	\$0.00					\$16,711.49			\$0.00	\$20,252.38
1986 (607) Abery Playground Improvements	\$97,926.54	\$0.00	\$118,410.64		\$15,589.36		\$217,827.56			\$0.00	\$14,098.98
1986 (608) School Science Lab Study	\$50,000.00	\$0.00	\$140,000.00				\$32,925.20	\$6,600.00		\$0.00	\$150,464.80
1986 (609) Fire Ladder Truck Refurb.	\$45,000.00	\$0.00					\$4,700.00			\$0.00	\$40,300.00
1986 (610) School Demographic Study	\$108.85	\$0.00					\$108.23			\$0.62	(\$0.00)
1986 (611) Library Automation Study	\$5,000.00	\$0.00					\$982.21			\$0.00	\$4,017.79
1986 (613) MATEP Appeal	\$413.38	\$0.00					\$128.65			\$0.00	\$284.73
1986 (614) Abatement Reserve	\$2,006,325.00	\$0.00	\$1,120,800.00				\$0.00			\$0.00	\$3,127,125.00
1986 (612) Property Tax Revaluation	\$113,715.00	\$0.00				\$174,100.00	\$141,158.05	\$1,437.90		\$0.00	\$146,656.95
1987 (601) Puterbaugh Library Ref	\$0.00	\$75,000.00					\$2,920.00			\$0.00	\$70,642.10
1987 (602) Book Security System	\$0.00	\$45,000.00					\$15,000.00			\$0.00	\$30,000.00
1987 (603) Fire Engine Refurb.	\$0.00	\$50,000.00					\$0.00			\$0.00	\$50,000.00
1987 (604) Fire Station Study	\$0.00	\$35,000.00					\$27,155.42			\$0.00	\$7,844.58
1987 (605) Highway Garage Study	\$0.00	\$40,000.00					\$40,000.00			\$0.00	\$0.00
1987 (606) School Building Study	\$0.00	\$35,000.00					\$0.00			\$0.00	\$35,000.00
1987 (607) Street Rehabilitation	\$0.00	\$150,000.00					\$129,735.42	\$4,786.45		\$0.00	\$15,478.13
1987 (608) CH 90 Highway Constr.	\$0.00	\$106,649.00					\$11,373.71			\$0.00	\$95,275.29
1987 (609) Traffic Light Impro.	\$0.00	\$30,000.00					\$0.00			\$0.00	\$30,000.00
1987 (610) Lincoln Wall	\$0.00	\$50,000.00					\$68.36			\$0.00	\$49,931.64
1987 (611) Anderson Park Match	\$0.00	\$100,000.00					\$0.00			\$0.00	\$100,000.00
1987 (612) Warren Playground	\$0.00	\$35,000.00					\$0.00			\$0.00	\$35,000.00
1987 (613) Runkle Playground	\$0.00	\$25,000.00					\$0.00			\$0.00	\$25,000.00
1987 (614) Sewer Facilities Study	\$0.00	\$50,000.00					\$0.00			\$0.00	\$50,000.00
1987 (615) Sewer Cleaning	\$0.00	\$100,000.00					\$0.00			\$0.00	\$100,000.00
1987 (616) Unpaid Bills	\$0.00	\$787.63	\$6,486.61				\$7,274.21			\$0.03	(\$0.00)
1987 (617) Summit Ave. Antenna Repairs	\$0.00				\$10,000.00		\$0.00			\$0.00	\$10,000.00
1987 (618) Fire Station Exhaust Fans	\$0.00				\$4,000.00		\$0.00			\$0.00	\$4,000.00

TOTAL REVENUE FUNDED	\$2,561,259.65	\$927,436.63	\$1,385,697.25	\$0.00	\$29,589.36	\$174,100.00	\$684,683.50	\$12,824.35	\$0.00	\$4,052.77	\$4,219,522.27
SPECIAL APPROPRIATIONS											

TOTAL GENERAL FUND	\$2,565,561.65	\$76,671,799.63	\$2,133,316.86	\$0.00	\$0.00	(\$2,417,824.54)	\$72,629,856.71	\$591,073.02	\$577,938.23	\$631,438.56	\$4,316,547.08
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SCHEDULE D

RESERVE FUND ACTIVITY

This schedule summarizes activity within the reserve fund during FY 1987.

TOWN OF BROOKLINE, MASSACHUSETTS
OFFICE OF THE TOWN COMPTROLLER
FY 1987 RESERVE FUND ACTIVITY

FY 1987 Reserve Fund Appropriation \$480,000.00

Reserve Fund Transfers Approved
by Vote of Advisory Committee:

07/08/86 Substance Abuse Program	\$32,000.00
07/08/86 Coin Counting Staffing	\$3,320.00
08/05/86 Prof. Services: Fire Chief Exam	\$6,150.00
09/12/86 Parking Coin Service	\$4,000.00
09/12/86 Banking Services Contract	\$36,000.00
10/08/86 Amory Park Improvements Advance	\$134,000.00
11/28/86 Insurance	\$10,000.00
12/22/86 Medicare Payroll Tax Match	\$51,000.00
12/22/86 Building Inspection Engineering Sys.	\$3,000.00
01/30/87 Amory Park Advance Reimb. #1	(\$52,414.95)
01/30/87 Rent Control Temp. Staffing	\$26,000.00
01/30/87 Out-of-State Travel	\$8,000.00
01/30/87 Unemployment Insurance	\$15,000.00
02/10/87 Amory Park Advance Reimb. #2	(\$65,995.69)
03/13/87 Town Counsel Legal Settlements	\$8,000.00
04/13/87 Human Relations Advertising	\$1,000.00
04/23/87 Boylston Street Sewer Repairs	\$137,386.30
04/29/87 Unemployment Insurance	\$9,200.00
04/30/87 Town Counsel Legal Settlements	\$6,500.00
05/07/87 Workers' Compensation	\$31,000.00
05/27/87 Public Safety Radio System	\$10,000.00
05/27/87 Police Accreditation Program	\$8,925.00
06/09/87 Workers' Compensation	\$31,000.00
06/09/87 Fire Station Exhaust Fans	\$4,000.00
07/14/87 Boylston Street Sewer Rescission	(\$50,000.00)
07/14/87 Fire Dept. Energy	\$5,589.42
07/14/87 Workers' Compensation	\$13,191.22
07/14/87 Police Cruiser Repl.	\$23,596.00

Total Transfers Authorized: \$449,447.30

06/30/87 Reserve Fund Balance \$38,552.70

SCHEDULE E

OTHER FUNDS

FY 1987 ACTIVITY

The schedules that follow provide information on activity within the capital projects (bonded account) funds; special revenue (gift, grant, revolving account) fund; and trust funds (both expendable and non-expendable funds).

CAPITAL PROJECT FUNDS

Capital project funds are specific projects approved by Town Meeting and financed through the issuance of long-term debt.

6/30/87 capital project fund balances were \$3,997,427.66; \$1.1 million or 40% greater than 6/30/86 combined fund balances. The 6/30/87 fund balances include the proceeds of a \$2,250,000 December 1, 1986 bond sale as well as \$515,000 in bond anticipation notes issued during FY 1987.

Total fund expenditures for FY 1987 were \$1,628,375.51; FY 1986 expenditures were \$1,565,313.80.

SPECIAL REVENUE FUNDS

General Revenue Sharing: The Federal Revenue Sharing Program ended during FY 1987. At year end the Town had a total of \$122,681.39 in Federal Revenue Sharing Funds which remained unexpended and uncommitted. These funds must be obligated during FY 1988 in order to comply with grant requirements.

Police Details: The Police Detail Fund once again ended the year with a negative fund balance - fund expenditures exceeded fund revenues by \$150,963.74. This deficit, as has been the case in prior years, results from the fact that the Town has a policy of paying officers for detail assignments prior to the collection of detail charges from customers.

Increased efforts should be directed towards the collection of delinquent detail bills, as an analysis of year-end receivables reveals a large number of bills which are several months and in certain cases, years past due. The police detail overdraft reduces the Town's free cash each year by the sum of uncollected accounts receivable.

Following the trust fund report, a special report on activity within the Group Self-Insured Health Trust Fund has been presented.

CAPITAL PROJECTS FUND ACTIVITY: JUNE 30, 1987

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET ADJUSTMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
SPECIAL APPROPRIATIONS: NON-REVENUE											
1981 Energy Conservation - (LBP-233)	\$60,844.25							\$10,303.53	\$50,540.72		
1983 Energy Conservation - (LBP-233)	\$9,974.36							\$9,974.36	\$0.00		
1984 OPM Water Garage - (LBP-235)	\$31,723.09							\$3,415.52	\$28,307.57		
1984 OPM Park/Forester Bldg. - (LBP-239)	\$11,657.00								\$11,657.00		
1985 Roof Rehabilitation - (LBP-241)	\$17,544.25								\$17,544.25		
1985 Police Com. Equipment - (LBP-238)	\$93.00							\$6,570.20	\$10,974.05		
1985 Fire Equipment - (LBP-238)	\$115,312.00						(\$93.00)		\$0.00		
1985 School Renovations - (LBP-236)	\$281,866.19							\$115,312.00	\$140,769.08		
1985 Golf Course Irrigation System - (LBP-237)	\$6,874.60							\$141,097.11	\$118,264.51		
1985 Water Meter Rep. Program - (LBP-243)	\$305,491.33							\$2,000.00	\$112,066.09		
1985 Parking Meters - (LBP-244)	\$0.42						(\$0.42)	\$193,423.24	\$0.00		
1986 Computer System - (LBP-245)	\$982,000.00							\$61,416.34	\$920,583.66		
1986 Telephone System - (LBP-246) (BAM)	\$562,516.10							\$589,251.59	\$118,264.51		
1986 Energy Conservation - (LBP-247)	\$353,000.00							\$156,885.45	\$198,114.55		
1986 High School Roof Impv. - (LBP-248)	\$120,000.00							\$42,414.89	\$30,182.31		
1987 Library Automated Circulation - (LBP-249)								\$29,841.10	\$47,402.80		
1987 Water Mains - (LBP-251)								\$136,336.38	\$670,158.90		
1987 Fire Station 85 Roof (BAM)									\$1,411,663.62		
1987 Huntle School Classrooms (BAM)									\$100,000.00		
1987 Pierce School Water-Proofing (BAM)								\$66,481.00	\$39,269.00		

TOTAL CAPITAL PROJECT FUNDS \$2,860,876.59 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,765,000.00 (\$93.42) \$1,566,722.71 \$61,652.80 \$0.00 \$3,997,427.66

SPECIAL REVENUE FUND ACTIVITY: JUNE 30, 1987

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET AMENDMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	FY 1987 UNCOMMITTED BALANCE
Education											
802 CH1:37 Magnet Education Grant - (S)	\$17,311.58					\$70,431.00		\$54,430.39			\$33,312.19
803 Special Education Tech. Asst. Grant (S)	\$1,471.76					\$4,602.00		\$6,005.25			\$268.51
804 BCF Early Educ. Newsletter Grant - (P)	\$995.88							\$995.88			\$0.00
807 ESEA CH I FY86 Grant - (F/S-84,010)	\$9,492.04					\$155,644.18		\$163,096.22			\$2,040.00
814 Grants Administration - (P/S/F)	\$198,493.67					\$35.00	\$40,477.79	\$159,223.64			\$79,782.82
815 Brookline Foundation Grant - (P)	\$7,062.94					\$34,904.00		\$21,766.07	\$1,395.00		\$18,805.87
819 PL94-142 Special Education Grant - (F/S)	\$0.00										\$0.00
822 Commonwealth in Service Grant - (S)	\$9,587.00						\$1,250.00	\$9,992.04			\$10,518.96
825 Project BASE Gifts - (P)	\$105.21					\$9,672.00					\$105.21
831 Project Class/Cast Grant - (S)	\$1,139.29										\$1,139.29
833 CH10:51 School Improvement Council Grant - (S)	\$11,958.00					\$57,150.00		\$33,346.30			\$35,761.70
834 CH10:13 Staff Prof. Development Grant - (S)	\$134,984.00					\$211,017.00		\$303,589.21			\$42,411.79
835 CH15:16 Horace Mann Teacher Grants - (S)	\$0.00					\$54,432.00		\$53,157.00			\$1,275.00
837 ESEA CH II Block Grant - (F/S-84,151)	\$9,923.29					\$25,821.50		\$17,486.05			\$17,308.74
838 DOT Highway Safety Education - (F/S-20,215)	\$3,676.03										\$0.00
840 PL94-142 Project START Grant - (F/S-84,027)	\$0.00					\$48,806.00		\$9,892.82			\$7,102.12
841 Education Support - (P)	\$0.00										\$0.00
843 Grant Matching - (F/S/P)	\$8,401.65					\$9,490.00		\$11,155.83			\$6,735.82
847 PL94-402 Occupational Education - (F/S-84,048)	\$20,518.55					\$31,843.40		\$46,276.00			\$6,085.95
848 Spec. Educ. (94-412 & 89-313) - (F/S)	\$12,313.66					\$41,933.89		\$13,071.37			\$0.00
853 Chapter I 84-85 - (S)	\$0.00							\$0.00			\$0.00
854 BMS Dissemination Ctr. - (P)	\$619.41					\$263.38					\$882.79
859 BU Consortium - (P)	\$9,394.03					\$6,187.00		\$8,479.99			\$8,801.04
869 CH16:12A METCO - (S)	\$100,374.69					\$727,800.95		\$704,067.10			\$104,369.92
872 CH76:12A METCO Special Education - (S)	\$90,675.00					\$63,758.00		\$150,892.24			\$1,540.76
875 Indo-Chinese Refugee Program - (F/S)	\$39,134.80					\$36,844.20		\$30,180.70			\$44,598.30
877 Art Partnership - (S)	\$194.10										\$0.00
880 Title VII Pre-School - (F-84,003)	\$6.00					\$78,831.37		\$27,477.92			\$17,693.35
885 BU Student Activity - (P)	\$250.00										\$250.00
889 Dodge Foundation: Chinese - (P)	\$7,649.45										\$3,674.30
893 Energy Resources Grant - (S)	\$19,833.84					\$1,952.09		\$5,697.60			\$0.00
895 PL94-402 Occupational Educ. Grant - (F/S-84,048)	\$24,114.70							\$442.00			\$0.00

SPECIAL REVENUE FUND ACTIVITY: JUNE 30, 1987

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET ADJUSTMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
Education										
802 CH13:37 Magnet Education Grant - (S)	\$17,311.58					\$70,431.00	\$54,430.39			\$33,312.19
803 Special Education Tech. Asst. Grant (S)	\$1,471.76					\$4,802.00	\$6,005.25			\$266.51
804 BCF Early Educ. Newsletter Grant - (P)	\$995.88						\$995.88			\$0.00
807 ESCA CH I FY86 Grant - (F/S-84.010)	\$9,492.04					\$155,644.18	\$163,096.22			\$2,440.00
814 Grants Administration - (P/S/F)	\$198,493.67					\$35.00	\$159,223.64			\$79,782.82
815 Brookline Foundation Grant - (P)	\$7,062.94					\$34,904.00	\$21,766.07		\$1,395.00	\$18,005.87
819 PL94-142 Special Education Grant - (F/S)	\$0.00									\$0.00
822 Commonwealth in Service Grant - (S)	\$9,589.00					\$9,672.00	\$9,992.04			\$10,518.96
825 Project BASE Gifts - (P)	\$105.21									\$105.21
831 Project Clasp/Cast Grant - (S)	\$1,139.29									\$1,139.29
833 CH10:51 School Improvement Council Grant - (S)	\$11,956.00					\$57,150.00	\$33,346.30			\$35,761.70
834 CH10:13 Staff Prof. Development Grant - (S)	\$134,984.00					\$211,017.00	\$303,589.21			\$42,411.79
835 CH15:16 Horace Mann Teacher Grants - (S)	\$0.00					\$54,432.00	\$53,157.00			\$1,275.00
837 ESCA CH II Block Grant - (F/S-84.151)	\$9,923.29					\$25,821.50	\$17,486.05			\$17,308.74
838 Dot Highway Safety Education - (F/S-20.215)	\$3,676.03						(\$3,676.03)			\$0.00
840 PL94-142 Project START Grant - (F/S-84.027)	\$0.00					\$48,806.00	\$9,892.82			\$7,102.12
841 Education Support - (P)	\$0.00									\$0.00
843 Grant Matching - (F/S/P)	\$8,401.65					\$9,490.00	\$11,155.83			\$6,735.82
847 PL94-482 Occupational Education - (F/S-84.048)	\$20,518.55					\$31,843.40	\$46,276.00			\$6,085.95
848 Spec. Educ. (94-412 & 89-313) - (F/S)	\$12,353.66					\$41,933.89	\$13,071.37			(\$0.00)
853 Chapter 1 84-85 - (S)	\$0.00						\$0.00			\$0.00
854 DHS Dissemination Ctr. - (P)	\$619.41					\$263.38				\$882.79
859 BU Consortium - (P)	\$9,394.03					\$8,187.00	\$8,479.99			\$8,801.04
862 CH16:12A METCO - (S)	\$100,374.69					\$727,880.95	\$704,061.10			\$104,369.92
872 CH16:12A METCO Special Education - (S)	\$90,675.00					\$63,758.00	\$150,897.24			\$3,540.76
875 Jade-Chinese Refugee Program - (F/S)	\$39,134.80					\$36,844.20	\$30,180.70			\$44,598.30
877 Art Partnership - (S)	\$194.10						(\$194.10)			\$0.00
880 Title VII Pre-School - (F-84.003)	\$6.00					\$78,831.37	\$27,477.92			\$17,693.35
885 BU Student Activity - (P)	\$250.00									\$250.00
888 Dodge Foundation: Chinese - (P)	\$7,649.45						\$3,875.15			\$3,674.30
893 Energy Resources Grant - (S)	\$19,833.84					\$1,952.09	\$5,697.60			(\$0.00)
895 PL94-482 Occupational Educ. Grant-(F/S-84.048)	\$24,114.70						\$442.00			\$0.00
							(\$16,088.33)			
							(\$23,672.70)			

	7/1/86	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	6/30/87
	BALANCE	ORIGINAL	BUDGET	SALARY	RESERVE FUND	CASH	DISBURSEMENTS	ACCOUNTS PAYABLE	BALANCE
	FORWARD	BUDGET	AMENDMENTS	TRANSFERS	TRANSFERS	RECEIPTS	TRANSFERS	ENCUMBRANCES	FORWARD TO
									FY 1988

Education, (continued)

899 Facing History Ourselves - (P)	\$17,262.37					\$17,262.37			\$0.00
900 Carnegie Book - (P)	\$0.00					\$15,250.00			\$9,750.00
902 Special Education PL94-142 - (F)	\$0.00					\$168,765.96	\$25,000.00		\$0.00
903 Amazing Munchkins - (S)	\$0.00					\$3,000.00	\$168,765.96		\$0.00
911 CH 188 Early Childhood - (S)	\$0.00					\$2,470.57	\$329.43		\$329.43
912 CH 188 Language Links - (S)	\$0.00					\$36,158.94	\$9,518.06		\$9,518.06
913 CH 188 Early Childhood - (S)	\$0.00					\$80,951.43	\$19,016.57		\$19,016.57
920 Lucetta Crocker - (P)	\$0.00					\$47,964.39	\$6,358.61		\$6,358.61
923 Title II-1987 - (F/S)	\$0.00					\$2,880.95	\$2,880.95		\$2,880.95
926 CH 188 Early Childhood M/E	\$0.00					\$3,178.01	\$2,886.99		\$2,886.99
915 CH 71:71E Adult Education Revolving - (L)	\$33,928.59					\$9,963.00	\$9,963.00		\$9,963.00
925 CH 71:71E Use of School Buildings Rev. - (L)	\$13,134.38					\$349,826.67	\$110,701.57		\$110,701.57
930 School Transportation Revolving - (L)	\$0.00					\$46,980.52	\$10,594.30		\$10,594.30
936 School Lunch Revolving - (F/S/L)	\$638.88					\$2,786.75	\$2,017.50		\$2,017.50
940 CH 71:71F School Tuitions Revolving - (L)	\$0.00					\$735,584.62	\$3598.30		\$3598.30
972 CH 71:47(3) School Athletics Revolving - (L)	\$0.00					\$452,634.18	\$437,304.04		\$15,250.14
972 School Restaurant Revolving - (L)	\$0.00					\$23,280.25	\$23,280.25		\$0.00
975 CH 71:71E Summer School Revolving - (L)	\$17,371.64					\$7,159.72	\$7,159.72		\$0.00
976 CH 44:53 School Damage Recoveries Rev. - (L)	\$0.00					\$1,200.00	\$96,431.64		\$162.00
906 CH 44:53 School Book & Art Material Rev. - (L)	\$20.00								\$0.00
907 CH 44:53 School Ind. Arts Supplies Rev. - (L)	\$1,175.44					\$43.50	\$1,218.94		\$20.00
	\$667.26					\$582.32	\$1,249.58		\$0.00

Education: \$823,881.13 \$0.00 \$0.00 \$0.00 \$0.00 \$4,077,168.85 (\$104,545.33) \$4,140,417.80 \$1,395.00 \$0.00 \$446,691.85

Public Works

805 Languard Brech Trees Gifts - (P)	\$9,143.75					\$125.00	(97,268.75)		\$0.00
813 Hwy Grant CH811-86 - (S)	\$163,376.00					\$163,376.00	\$55,359.61	\$2,769.18	\$105,247.21
816 Hwy Grant CH811-87 - (S)	\$0.00					\$7,154.09			\$163,376.00
826 CH637:1983 Highway Program FY84 Grant - (S)	\$15,462.59								\$22,616.68
827 NPS UP&A R Washtrap Playground Grant - (F-15.919)	\$2,412.93								\$2,412.93
828 Brookline Reservoir Tree Gifts - (P)	\$363.50								\$363.50
836 CH573:1985 Olmsted Park Impv. Grant - (S)	\$0.00					\$100,000.00	\$100,000.00		\$0.00
842 NPS UP&A R Parks Management Grant - (F-15.919)	\$18,000.00					\$7,000.00	\$15,000.00		\$10,000.00
858 DECE Clean Lakes Program Grant - (S)	\$1,303.84					\$28,856.34	\$30,240.18		(80.00)
861 CH637:1983 Highway Program FY85 Grant - (S)	\$16,098.21								\$0.00
863 FEMA Hurricane Assistance Grant - (F-83.516)	\$110,559.66					\$4,455.00	\$6,085.60		\$104,474.06
871 Special Tree Planting Gifts - (P)	\$2,536.19						\$2,561.25		\$14,429.94
874 BCF Conservation - (P)	\$3,000.00						\$1,440.69		\$1,539.31
898 Minot Park Rose Gardens - (P/L)	\$2,391.74						\$353.70		\$2,038.04
923 CH 44:53 CH90 Highway - '84-85 Grant - (S)	\$104,971.85					\$123,419.29	\$227,145.00		(80.00)
819 CH114:15 Cemetery Lots & Graves - (L)	\$11,551.50					\$11,925.00	\$110.00		\$13,366.50
820 CH114:15 Cemetery Misc. Sales - (L)	\$28,665.00					\$29,617.50	(925,000.00)		\$33,282.50

Public Works, (continued)

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET AMENDMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
904 Aarby Woods Plants - (P)	\$0.00					\$25.00					\$25.00
905 Aarby Woods Lavy, - (P)	\$0.00					\$12,900.00	(\$12,875.00)				\$25.00
909 Norfolk Conservation District - (L)	\$0.00					\$1,950.00		\$1,950.00			\$0.00
Public Works:	\$489,916.76	\$0.00	\$0.00	\$0.00	\$0.00	\$500,803.22	(\$58,389.89)	\$456,364.24	\$2,769.18	\$0.00	\$443,196.67

General Government

832 Code Enforcement Grant (71) - (F)	\$455.08							\$455.08			\$0.00
951 Code Enforcement Grant Escrow - (F)	\$572.00							\$572.00			\$0.00
839 B-2 UR Project Land Acq. - (LBP-242)	\$6,721.09							\$6,721.09			\$0.00
884 Housing Rehab. Loan Program Grant - (L)	\$0.00					\$0.00					\$0.00
886 B-2 Property Management - (L)	\$98,712.24					\$0.00		\$36,573.21			\$62,139.03
890 EODD Housing Grant - (S)	\$0.00					\$20,000.00		\$20,000.00			\$0.00
901 Rental Rehab. Program - (F)	\$0.00					\$79,050.00		\$79,050.00			\$0.00
922 B-2 Project Deposit - (L)	\$221,333.00					\$6,542.11		\$86,861.25			\$141,013.86
952 C086 Escrow - (F)	\$15,317.25					\$14,449.50	\$17,752.00	\$18,474.25			\$29,044.50
728 Equity Transfer Asst. Program - (L)	\$62,526.58					\$55,891.84		\$145.00			\$118,273.42
801 CHIO:35A Arts Council - (S/P)	\$6,971.09					\$18,869.28		\$11,544.42			\$16,295.95
806 We're 4 Kids - (P)	\$811.34										\$811.34
810 Election Hour Rehab. - (S)	\$225.80					\$3,859.20		\$3,792.00			\$293.00
818 Nuclear Information - (P)	\$48.82										\$48.82
829 MATEP Power Plant - (P)	\$30.46										\$30.46
862 CHIFF Right-to-Know Program - (S)	\$4,960.65							\$5.60			\$4,955.05
865 CETA - (F/S)	\$30.20							\$30.20			\$0.00
866 CETA - (F/S)	\$836.26							\$836.26			\$0.00
868 Election Census Grant - (S)	\$41,297.00					\$30,155.00		\$20,139.43			\$51,312.57
881 Youth Corps. (YMCA) - (F)	\$113.60						(\$17,752.00)	\$113.60			\$0.00
908 Sec. 312 Loan Program - (F)	\$0.00					\$48,575.11		\$30,823.11			\$0.00
924 Brookline Municipal Advance Program - (S)	\$0.00					\$5,600.00		\$5,600.00			\$0.00
500 Misc. Private Details - (L)	(\$3,386.59)					\$8,473.05		\$5,284.78			(\$198.32)
729 Property Damage Recoveries - (L)	\$252.40					\$8,938.14	(\$252.40)	\$1,411.18			\$7,526.96
832 Surplus Town Real Estate - (L)	\$5,234.75						(\$5,234.75)				\$0.00
430 CH44:20 Premium on Bonds	\$395.60					\$243.00	(\$395.60)				\$243.00
302 CH44:20 Premium on Notes	\$0.00					\$238.00					\$238.00
451 CH44:20 Accrued Interest on Bonds	\$4,732.20					\$961.54	(\$5,693.74)				\$0.00
821 Housing Rehab. Loan Program-Receipts - (L)	\$0.00					\$48,890.47		\$48,890.47			\$0.00

General Government:

General Government:	\$470,190.82	\$0.00	\$0.00	\$0.00	\$0.00	\$350,736.24	(\$11,576.49)	\$377,322.93	\$0.00	\$0.00	\$432,027.64
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	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET ADJUSTMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
Human Services											
811 CDA Spending Plan V Formula Grant - (S)	\$21,237.82					\$9,581.61		\$9,581.61			\$11,656.21
821 CDA Spending Plan III Formula Grant - (S)	\$945.00					\$945.00		\$945.00			\$0.00
823 Outreach Program	\$0.00							\$93.21			\$6,611.81
824 Multi-Service Center Gifts - (L)	\$6,641.44							\$3,756.89			\$393.48
851 CDA Spending Plan VI Formula Grant - (S)	\$4,150.37					\$634.78		\$142.60			\$17,158.41
857 CDA Spending Plan II Formula Grant - (S)	\$777.38							\$1,883.75			\$326.73
873 CDA Bus Fare Donations - (L)	\$14,112.06					\$4,890.10		\$16,350.64			\$36.13
878 Title IIIB Older American's Act (Sen.Bus) - (F)	\$9,411.06					\$7,266.31		\$168.14			\$23.61
897 Council on Aging Volunteers - (P)	\$294.27							\$467.19			\$26.57
898 Public Health Nutrition - (S)	\$490.80										\$31.60
892 BCF - Health - (P)	\$51.60							\$680.30			\$26.57
867 Car Restraint Seats - (S)	\$706.87							\$14,799.42			\$12,819.58
922 CDA Spending Plan VII Formula Grant - (S)	\$0.00					\$27,619.00					\$0.00
925 Gateway Cities Grant - (S)	\$0.00										\$0.00
955 Gateway Cities Escrow - (S)	\$0.00										\$0.00
Human Services:											
	\$58,728.67	\$0.00	\$0.00	\$0.00	\$0.00	\$39,838.99	\$0.00	\$49,320.93	\$0.00	\$0.00	\$49,246.73
Public Safety											
809 Police Alcohol Grant - (S)	\$1,086.24							\$1,086.24			\$0.00
300 CH4:53C Police Details - (L)	(\$132,689.49)					\$691,209.56		\$709,483.81			(\$150,963.74)
910 Jail Suicide Prevention - (S)	\$0.00					\$14,035.50		\$13,750.00			\$285.50
Public Safety:											
	(\$131,603.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$705,245.06	\$0.00	\$724,320.05	\$0.00	\$0.00	(\$150,678.24)
Leisure Services											
808 Recreation Booster Club - (P)	\$1,684.77					\$15,561.35		\$6,146.33			\$11,099.79
817 BCF Recreation - (P)	\$0.00					\$2,740.00		\$1,740.00			\$1,000.00
891 BAA Boston Marathon - (P)	\$7,500.00						(\$7,500.00)				\$0.00
727 CH40:53 Library Damage Recv. - (P)	\$4,844.29					\$4,643.23		\$4,937.32			\$4,550.20
731 CH44:53 Golf Cart Rentals - (L)	\$0.00					\$63,181.00	\$0.00	\$34,985.50	\$7,012.00		\$1,203.50
829 CH78:19A State Library Aid - (S)	\$27,531.00					\$45,070.51	(\$27,531.00)				\$45,070.51
Leisure Services:											
	\$41,560.06	\$0.00	\$0.00	\$0.00	\$0.00	\$131,196.09	(\$35,031.00)	\$67,789.15	\$7,012.00	\$0.00	\$42,924.00

Non-Departmental										
	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET AMENDMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	6/30/87 BALANCE FORWARD TO FY 1988
849 C086 - (F-14,218)	\$5,215.96					\$1,297,710.07	(\$50,000.00)	\$1,225,615.47		\$27,310.56
500 Federal Revenue Sharing - (F-21,300)	\$16,689.25					\$294,654.14	(\$100,662.00)			\$122,681.39
828 C440:22 Parking Meter Fund - (L)	\$622,896.61					\$614,232.93	(\$562,000.00)			\$675,129.54
Non-Departmental:	\$644,801.82	\$0.00	\$0.00	\$0.00	\$0.00	\$2,206,597.14	(\$600,662.00)	\$1,225,615.47	\$0.00	\$825,121.49
TOTAL SPECIAL REVENUE FUNDS	\$2,397,476.01	\$0.00	\$0.00	\$0.00	\$0.00	\$8,011,585.59	(\$1,010,204.71)	\$7,049,150.57	\$11,176.18	\$0.00
										\$2,338,530.14

TRUST FUND ACTIVITY: JUNE 30, 1987

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET ADJUSTMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
Employee Benefit Funds											
747 Retirement Past Sys. Liability Fund (MGL40:5D)	\$2,084,534.13					\$52,776.22		\$2,137,310.35			(\$0.00)
Pension Funds:	\$2,084,534.13	\$0.00	\$0.00	\$0.00	\$0.00	\$52,776.22	\$0.00	\$2,137,310.35	\$0.00	\$0.00	(\$0.00)
Group Insurance Funds											
753 Group Health Insurance Fund (MGL328:3A)	\$454,017.24					\$257,943.27	\$2,701,180.85	\$3,179,986.36			\$233,155.00
905 Group Health Insurance Deposit (MGL328:3A)	\$584,800.00					(\$107,300.00)					\$477,500.00
750 Workers' Compensation Fund (MGL40:13A)	\$33,297.18					\$3,468.95	\$380,638.46	\$406,898.62	\$1,933.52		\$8,574.45
Group Insurance Funds:	\$1,072,114.42	\$0.00	\$0.00	\$0.00	\$0.00	\$261,412.22	\$2,974,519.31	\$3,586,882.98	\$1,933.52	\$0.00	\$719,229.45
Library Expendable Trust Funds											
713 A.M. Bancroft Fund	\$130.57					\$18.01		\$148.58			(\$0.00)
714 C.D. Bradley Fund						\$6,200.81		\$5,632.01			\$568.00
715 Isabelle Gardner Fund											\$0.00
716 John Gardner Fund						\$2,460.00		\$2,460.00			\$0.00
717 J.L. Gardner 1924 Fund											\$0.00
718 S.L. Kay Fund											\$0.00
719 Martin Hall Fund	\$376.42					\$1,145.82		\$1,040.33			\$481.91
720 John E. Hear Fund											\$0.00
721 Frances Hunt Fund	\$316.40					\$678.95		\$382.66	\$178.52		\$514.17
722 Louise Hooper Fund	\$190.81					\$40.00		\$37.39	\$99.20		\$94.22
723 Eryas Fund	\$253.97								\$251.00		\$2.97
730 Library General Contributions Fund	\$5,073.84					\$9,950.15		\$14,375.23			\$648.76
737 D.B. Hear Fund	\$141.68					\$6,003.23		\$5,508.27			\$636.64
741 Presv. Historical Records Fund											\$0.00
744 Colt Memorial Fund	\$31.86					\$100.59		\$97.95			\$39.50
745 Florence Phil Fund						\$317.50		\$317.50			\$0.00
749 A. Winterton Fund	\$94.51							\$94.51			\$0.00
756 Nicholson Fund											\$0.00
757 Sharon Haase Fund											\$0.00

758 T.A. Carrol Fund
760 R.Z. Honneman Fund

Library Funds:

Education Funds

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET ADJUSTMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
	\$62.16					\$183.16		\$208.28			\$37.04 \$0.00
	\$6,672.22	\$0.00	\$0.00	\$0.00	\$0.00	\$27,098.22	\$0.00	\$30,218.51	\$528.72	\$0.00	\$3,023.21
801 Mabel Bailey Non-Exp. Schl. Fund	\$5,000.00					\$283.35					\$5,000.00 \$556.24
701 Mabel Bailey Exp. Schl. Fund	\$272.89										\$2,000.00
802 John B. Curtin Non-Exp. Schl. Fund	\$2,000.00					\$1,223.64		\$100.00			\$7,592.38
702 John B. Curtin Exp. Essay Fund	\$6,468.74										\$3,000.00
803 Payson Dana Non-Exp. Schl. Fund	\$3,000.00					\$687.71		\$300.00			\$4,292.00
703 Payson Dana Exp. Schl. Fund	\$3,724.29										\$4,687.00
804 Abbie Deanne Non-Exp. Schl. Fund	\$4,687.00					\$3,034.96		\$1,200.00			\$16,348.92
704 Abbie Deanne Exp. Schl. Fund	\$14,513.96										\$8,333.33
805 Charles Holtzer Non-Exp. Fund	\$8,333.33					\$2,524.00		\$1,300.00			\$16,742.74
705 Charles Holtzer Exp. Fund	\$15,518.74										\$1,000.00
806 James M. Kay Non-Exp. Fund	\$1,000.00					\$59.31					\$330.35
706 James M. Kay Exp. Fund	\$271.04										\$37,042.92
807 M.M. Lincoln Schl. Non-Exp. Fund	\$34,349.58					\$2,693.34					\$0.00
707 M.M. Lincoln Schl. Exp. Fund	\$0.00					\$2,693.34					\$3,240.24
808 Sonner Shikes Non-Exp. Memorial Award Fund	\$3,137.31					\$185.43		\$82.50			\$1,000.00
708 M.M. Lincoln Medal Exp. Fund	\$1,000.00										\$896.81
809 Sonner Shikes Non-Exp. Memorial Award Fund	\$648.33					\$98.44		\$50.00			\$10,000.00
709 Sonner Shikes Exp. Memorial Award Fund	\$10,000.00					\$344.76		\$950.00			\$874.81
810 Katherine B. Shick Non-Exp. Schl. Fund	\$1,280.05					\$11,151.38		\$16,679.83			\$75,561.75
710 Katherine B. Shick Exp. Schl. Fund	\$81,090.20										\$0.00
811 O.B. Hear Exp. High School Fund (3)	\$0.00										\$5,000.00
712 Arthur W. Murphy Exp. Book Fund	\$5,000.00					\$363.97		\$3,093.00			\$1,913.44
813 Kendrick Memorial Non-Exp. Schl. Fund	\$1,549.47					\$277.46					\$1,860.79
713 Kendrick Memorial Exp. Schl. Fund	\$4,676.33										\$5,000.00
816 Grzaisch Non-Exp. Schl. Fund	\$5,000.00					\$503.59		\$400.00			\$1,340.44
716 Grzaisch Exp. Schl. Fund	\$1,236.85										\$25,500.00
819 M.M. Thomas Non-Exp. Teacher Fund	\$25,500.00					\$1,796.98		\$1,450.00			\$1,263.81
719 M.M. Thomas Exp. Teacher Fund	\$936.63					\$168.00					\$3,131.49
823 Pierce School Exp. Fund	\$2,963.49					\$139.25					\$2,791.29
723 Pierce School Exp. Fund	\$2,652.04										\$10,000.00
852 S.K. Burak Non-Exp. Library Fund	\$10,000.00					\$749.95		\$156.25			\$2,186.57
722 S.K. Burak Exp. Library Fund	\$1,592.87					\$500.00		\$25.00			\$500.00
853 S. Burack Book Non-Exp. Fund						\$134.58					\$109.58
933 S. Burack Book Exp. Fund						\$4,750.00					\$4,750.00
854 H. David Scholarship Non-Exp. Fund						\$10,530.27		\$775.00			\$9,376.47
954 H. David Scholarship Exp. Fund											

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET AMENDMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
754 Helen H. Kent Exp. Book Award Fund	\$881.42					\$78.61		\$63.84			\$856.19
764 Helen Rothstein Exp. Book Fund	\$0.00					\$314.17	\$10.00				\$324.17
844 Helen Rothstein Non-Exp. Book Fund	\$0.00					\$310.00	(\$10.00)				\$300.00
855 B. Gee Scholarship Non-Exp. Fund						\$1,678.00					\$1,678.00
955 B. Gee Scholarship Exp. Fund						\$285.91					\$285.91
856 A. Geoghagan Scholarship Non-Exp. Fund						\$1,500.00					\$1,500.00
956 A. Geoghagan Scholarship Exp. Fund						\$421.78		\$100.00			\$321.78
857 W.M. Griffin Scholarship Non-Exp. Fund						\$500.00					\$500.00
957 W.M. Griffin Scholarship Exp. Fund						\$195.77					\$170.77
858 B.H. Holland Award Non-Exp. Fund						\$411.64					\$411.64
958 B.H. Holland Award Exp. Fund						\$669.60					\$794.60
859 B. Kennedy Scholarship Non-Exp. Fund						\$3,500.00					\$3,500.00
959 B. Kennedy Scholarship Exp. Fund						\$1,890.44	(\$450.00)	\$250.00			\$1,190.44
860 A.M. Laurie Scholarship Non-Exp. Fund						\$15,000.00					\$15,000.00
960 A.M. Laurie Scholarship Exp. Fund						\$25,458.37		\$500.00			\$24,958.37
861 A.E. McDonald Scholarship Non-Exp. Fund						\$7,000.00					\$7,000.00
961 A.E. McDonald Scholarship Exp. Fund						\$3,053.15		\$600.00			\$2,453.15
862 P.L. Pastan Award Non-Exp. Fund						\$2,800.00					\$2,800.00
962 P.L. Pastan Award Exp. Fund						\$1,346.79					\$1,346.79
863 V.R. Pianski Schl. Non-Exp. Fund						\$4,480.82		\$250.00			\$4,480.82
963 V.R. Pianski Schl. Exp. Fund						\$1,937.31					\$1,687.31
865 A. Sidd Scholarship Non-Exp. Fund						\$7,000.00					\$7,000.00
965 A. Sidd Scholarship Exp. Fund						\$17,361.80					\$17,361.80
866 M. Silverman Award Non-Exp. Fund						\$200.00					\$200.00
966 M. Silverman Award Exp. Fund						\$111.15		\$15.00			\$96.15
867 J. Swartz Schl. Non-Exp. Fund						\$2,000.00					\$2,000.00
967 J. Swartz Schl. Exp. Fund						\$228.52					\$228.52
868 Lt. David War Book Non-Exp. Fund						\$900.00					\$900.00
968 Lt. David War Book Exp. Fund						\$1,692.73					\$1,692.73
869 Zuckerman Schl. Non-Exp. Fund						\$10,000.00					\$10,000.00
969 Zuckerman Schl. Exp. Fund						\$3,273.13		\$1,783.27			\$1,489.86
870 C.P. Rinaldi Schl. Non-Exp. Fund						\$8,345.00					\$8,345.00
970 C.P. Rinaldi Schl. Exp. Fund						\$4,954.52	(\$500.00)	\$400.00			\$4,554.52
901 Aviador/Rivans Scholarship Exp. Fund						\$1,521.74		\$500.00			\$721.74
902 L.W. Bergstein Scholarship Exp. Fund						\$2,576.99		\$500.00			\$2,576.99
903 D.E. Blasser Scholarship Exp. Fund						\$11,801.59	(\$500.00)	\$200.00			\$11,801.59
904 Cavendish Club Scholarship Exp. Fund						\$1,521.74		\$200.00			\$521.74
905 BHS Class Awards Exp. Fund						\$11,644.24	(\$100.00)	\$75.00			\$11,444.24
906 E. Clucas Scholarship Exp. Fund						\$1,303.61		\$200.00			\$1,203.61
907 T.J. Carcoran Award Exp. Fund						\$1,813.88	(\$818.87)	\$800.00			\$85.00
908 Dollars for Scholars Exp. Fund						\$5,725.62		\$21.00			\$5,704.62
909 H.J. Downes Trophy Exp. Fund						\$531.22	(\$220.52)	\$200.00			\$310.70
911 M. Dobbs Scholarship Exp. Fund						\$2,684.37		\$200.00			\$2,484.37
912 P.M. Edgerton Scholarship Exp. Fund						\$1,854.59	(\$400.00)	\$500.00			\$1,354.59
913 Brtl. Education Assoc. Schl. Exp. Fund						\$5,052.52					\$4,652.52
914 Eliot Mothers' Club Schl. Exp. Fund						\$83,850.59	\$4,166.19	\$1,850.00			\$86,166.78
915 BHS Graduates Scholarship Exp. Fund											

	7/1/86 BALANCE FORWARD	FY 1987 ORIGINAL BUDGET	FY 1987 BUDGET ADJUSTMENTS	FY 1987 SALARY RESERVE TRANSFERS	FY 1987 RESERVE FUND TRANSFERS	FY 1987 CASH RECEIPTS	FY 1987 TRANSFERS	FY 1987 CASH DISBURSEMENTS	FY 1987 ACCOUNTS PAYABLE	FY 1987 ENCUMBRANCES	6/30/87 BALANCE FORWARD TO FY 1988
916 K.D. Kelley Scholarship Exp. Fund						\$2,055.06					\$2,055.06
917 L.A. Levenson Scholarship Exp. Fund						\$22,362.15					\$21,912.15
918 Langer/Tivnanis Schl. Exp. Fund						\$2,670.11					\$2,170.11
919 R.J. Newbury Scholarship Exp. Fund						\$13,039.72	(\$400.00)				\$12,239.72
920 Noonan Scholarship Exp. Fund						\$940.71	(\$100.00)				\$840.71
921 J. Phillips Award Exp. Fund						\$3,516.25					\$3,568.25
922 E.V. & M. Rand Scholarship Exp. Fund						\$4,721.28					\$4,721.28
923 B. Rapnel Scholarship Exp. Fund						\$1,866.72					\$1,866.72
924 M.K. Roulard Award Exp. Fund						\$1,370.33					\$1,370.33
925 R.J. Sperber Scholarship Exp. Fund						\$9,660.88					\$9,310.88
926 V.E. Thompson Scholarship Exp. Fund						\$4,473.77					\$4,473.77
927 J. Truan Scholarship Exp. Fund						\$2,292.52					\$2,081.67
928 M.T. Walsh Scholarship Exp. Fund						\$2,928.76					\$2,928.76
929 Matthew Young Scholarship Exp. Fund						\$1,110.03					\$995.03
930 Made Young Scholarship Exp. Fund						\$3,988.03					\$3,788.03
931 Brkl. Youth Concerts Exp. Fund						\$796.76					\$796.76
932 Brookline General Awards Exp. Fund						\$1,205.93					\$1,169.93
933 Brookline General Scholarships Exp. Fund						\$22,051.31	(\$300.00)	\$2,003.55			\$19,147.76
Education Funds:	\$258,444.76	\$0.00	\$0.00	\$0.00	\$0.00	\$411,827.20	(\$40.00)	\$41,585.09	\$0.00	\$0.00	\$628,666.87

Public Works Funds:

824 A.W. & F.6. Blake Man-Exp. Tree Fund	\$3,000.00					\$198.19					\$3,000.00
724 A.W. & F.6. Blake Exp. Tree Fund	\$708.35										\$906.54
825 James Bowditch Man-Exp. Tree Fund	\$4,500.00					\$398.67					\$4,500.00
725 James Bowditch Exp. Tree Fund	\$2,630.77					\$27,548.85					\$3,229.44
726 D.B. Haar Memorial Exp. Fund	\$798.25					\$130.09					\$28,347.10
827 James Warren Man-Exp. Tree Fund	\$1,000.00					\$9,644.56					\$1,000.00
727 James Warren Exp. Tree Fund	\$1,330.50					\$397.77					\$1,460.59
728 D.B. Haar Tree Exp. Fund	\$60,642.91					\$496.45					\$68,805.81
736 D.B. Haar Bird Sanct. Exp. Fund	\$6,056.92					\$23,126.92	(\$10,475.92)				\$7,254.69
740 Conservation Fund (MGL40:5:51)	\$9,454.75					\$20,191.50	(\$14,524.08)				\$9,951.20
832 Cemetery Perp. Care Man-Exp. Fund	\$396,183.33					\$5,003.37	(\$14,054.75)	\$11,700.75			\$410,834.33
729 Cemetery Perp. Care Exp. Fund	\$62,041.42										\$67,708.84
739 Longwood Mall Tree Exp. Fund	\$0.00										\$7,277.37
732 Mary Woods Park Exp. Fund	\$0.00						\$12,875.00				\$12,875.00
Public Works Funds:	\$551,347.20	\$0.00	\$0.00	\$0.00	\$0.00	\$87,136.39	\$1,929.75	\$13,262.43	\$0.00	\$0.00	\$627,150.91

7/1/86	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	FY 1987	6/30/87
BALANCE	ORIGINAL	BUDGET	AMENDMENTS	SALARY TRANSFERS	RESERVE FUND TRANSFERS	CASH RECEIPTS	TRANSFERS	CASH DISBURSEMENTS	ACCOUNTS PAYABLE	ENCUMBRANCES
FORWARD	BUDGET									FORWARD TO FY 1986

Human Service Funds

834 Stephen Train Health Center Non-Exp. Fund
734 Stephen Train Health Center Exp. Fund

Human Services Funds:

\$84,273.00						\$6,382.01		\$8,446.35		\$84,273.00
\$24,461.88										\$22,417.54
\$108,754.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,382.01	\$0.00	\$8,446.35	\$0.00	\$106,690.54

Public Safety Funds

731 Public Safety Exp. Fund
762 Law Enforcement Exp. Fund

Public Safety Funds:

\$1,598.18						\$93.40		\$711.00	\$2,643.50	\$1,691.58
\$0.00						\$5,081.17				\$1,726.67
\$1,598.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,174.57	\$0.00	\$711.00	\$2,643.50	\$3,418.25

Recreation Funds

746 Robson Youth Soccer Exp. Fund
763 Boston Athl. Assoc. Recreation Exp. Fund
761 Lynch Recreation Exp. Fund
765 Brookline Recreation Booster Club Exp.

Recreation Funds:

\$493.57						\$282.37		\$200.00		\$575.94
\$0.00						\$7,670.23	\$7,500.00			\$15,170.23
\$0.00						\$1,910.98				\$1,910.98
						\$1,507.22				\$1,507.22
\$493.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,370.80	\$7,500.00	\$200.00	\$0.00	\$19,164.37

General Government Funds

742 Stabilization Exp. Fund (MGL40-5B)
748 Town Hall Window Exp. Fund

General Government Funds:

\$33,544.78						\$853.50	(\$31,466.09)	\$1,300.00		\$2,932.19
\$1,415.49						\$119.08				\$234.57
\$34,960.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$972.58	(\$31,466.09)	\$1,300.00	\$0.00	\$3,166.76

TOTAL TRUST FUNDS

\$4,116,919.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$664,150.21	\$2,752,482.97	\$5,819,916.71	\$5,105.74	\$0.00
										\$2,110,530.36

GROUP HEALTH SELF-INSURANCE FUND

- (1) June 30, 1987 fund balance was \$233,155; \$220,862 (49%) less than the 7/1/86 fund balance.
- (2) FY 1987 fund expenditures of \$3,179,986.36 were \$328,162 more than fund revenues and transfers from other funds. This shortfall was financed from two sources:
 - \$107,300 in Recovered Claims Recoveries.
 - \$220,862 in Fund Balance.

Total FY 1987 fund expenditures were \$514,366.63 (19%) greater than FY 1986 expenditures of \$2,665,619.73.

- (3) Claims averaged \$248,447.56 during FY 1987, compared to \$210,510.96 during FY 1986.
- (4) Reserves sufficient to cover two (2) months of average claims experience were available at the conclusion of FY 1986. The Town's claims reserve had dropped to a point of less than one month's average claims experience at the conclusion of FY 1987.
- (5) In spite of the 19% increase in fund expenditures during FY 1987, Town contributions to the fund actually declined by \$88,171.84. This occurred because the FY 1987 group insurance budget appropriation was insufficient to fund both monthly pre-paid health insurance premiums and contributions to the self-insurance fund at FY 1987 rates.

TOWN OF BROOKLINE COMPTROLLER'S OFFICE
GROUP HEALTH INSURANCE TRUST FUND
FY 1987 FUND ACTIVITY
JUNE 30, 1987

July 1, 1986 Fund Balance:

\$454,017.24

Inter-Fund Transfers & Revenues

	Town Contribution	Active Employees	Sub Total	Retired Employees	Total
July	\$193,154.39	\$40,614.57	\$241,768.96	\$19,302.23	\$261,071.19
August	\$193,406.18	\$40,725.18	\$242,211.36	\$19,306.97	\$261,518.33
September	\$192,635.56	\$47,474.04	\$240,110.40	\$19,451.29	\$259,561.69
October	\$191,293.69	\$47,941.43	\$239,235.12	\$19,422.32	\$258,657.44
November	\$190,969.03	\$47,645.68	\$238,614.71	\$19,309.34	\$257,924.05
December	\$189,644.05	\$47,303.64	\$237,227.69	\$19,275.63	\$256,503.32
January	\$189,650.76	\$46,544.40	\$236,403.16	\$19,309.34	\$255,712.50
February	\$186,733.33	\$46,830.61	\$235,563.94	\$19,350.16	\$254,914.10
March	\$186,062.62	\$46,607.02	\$234,669.64	\$19,347.79	\$254,017.43
April	\$187,713.12	\$46,520.41	\$234,233.53	\$19,303.87	\$253,617.40
May	\$126,649.35	\$29,712.45	\$156,361.80	\$19,005.75	\$175,447.55
June	\$45,904.43	\$11,496.11	\$57,480.54	\$21,690.00	\$79,170.54
Total:	\$2,070,304.51	\$515,496.34	\$2,585,800.85	\$234,234.69	\$2,820,115.54

Investment Income:

\$23,708.58

Claims Deposit Recovery

\$107,300.00

Total Revenues & Inter-Fund Transfers

\$2,959,124.12

Expenditures:

Claims & Retention (1):

May 1986	\$311,534.86
June 1986	\$191,040.74
July 1986	\$199,428.02
August 1986	\$234,086.81
September 1986	\$235,950.03
October 1986	\$235,421.43
November 1986	\$271,675.79
December 1986	\$254,267.13
January 1987	\$240,095.54
February 1987	\$235,990.66
March 1987	\$253,106.15
April 1987	\$309,961.52
Total:	\$2,981,370.68

CMS Contract:

\$20,000.00

Miscellaneous (Refunds & Claims Audit Adjustment)

\$65,100.00

Stop-Loss Insurance:

July	\$9,992.28
August	\$9,992.00
September	\$9,263.12
October	\$9,615.04
November	\$9,545.33
December	\$9,491.04
January	\$9,405.63
February	\$9,436.00
March	\$9,191.68
April	\$9,436.00
May	\$9,067.04
June	\$9,067.04

Total:

\$113,507.08

Total Expenditures:

\$3,179,906.36

*****June 30, 1987 Balance*****

\$233,155.00

SCHEDULE F

FY 87 PROPERTY TAX ACTIVITY

This schedule summarizes activity within each property tax levy which remains open. The report also provides information on activity within the tax title: deferred real estate (Clause 41A); and tax possession accounts.

The far left column following each levy year identifies the total tax levied for that year, while the second column identifies the amount of that levy remaining outstanding on June 30, 1986. Remaining columns provide information on FY 87 activity, and available abatement and personal exemption reserve (overlay) account status for each levy year.

HIGHLIGHTS:

1987 Property Taxes:

January 1, 1986 Taxable Real Estate Property Valuation	\$2,192,403,573.00
January 1, 1986 Taxable Personal Property Valuation	\$41,252,150.00
FY 1987 Residential Tax Rate per \$1000 of Valuation	\$23.97
FY 1987 Commercial/Industrial Tax Rate per \$1,000 of Valuation	\$33.20

For additional 1987 property tax highlights,
please refer to balance sheet highlights.

TOWN OF BROOKLINE, MASSACHUSETTS
OFFICE OF THE TOWN COMPTROLLER
FY 1987 PROPERTY TAX ACTIVITY
JUNE 30, 1987

	TOTAL LEVY COMMITTED	7/1/86 BALANCE	SUPPLEMENTAL COMMITMENTS	ADJUSTMENTS	REFUNDS	TRANSFER TO TAX TITLE	DEFERRED REAL ESTATE (C.L. 41A)	ADJUSTMENTS	TAX COLLECTIONS	06/30/87 LEVY BALANCE	PERCENTAGE OUTSTANDING	06/30/87 ABATEMENT RESERVE (2)	ABATEMENT RESERVE COVERAGE
FY 1987 Levy													
Real Estate Tax	\$51,654,837.89	\$0.00	\$55,591.52	\$264,981.57	\$165,335.40	\$48,305.90	\$22,399.97	\$0.00	\$50,634,297.03	\$850,188.82	1.65%		
Personal Property Tax	\$1,369,571.37	\$0.00	\$64.25	\$3,017.89	\$415.00	\$0.00	\$0.00	\$0.00	\$1,351,136.13	\$15,432.35	1.16%		
Sub-Total	\$53,024,409.26	\$0.00	\$55,655.77	\$267,999.46	\$165,750.40	\$48,305.90	\$22,399.97	\$0.00	\$51,985,433.16	\$866,621.17	1.63%	\$1,022,714.69	118.09%
FY 1986 Levy													
Real Estate Tax (1)/(3)	\$49,473,579.56	\$868,961.21	\$3,104.64	\$184,984.19	\$217,785.01	\$25,860.45	\$0.00	\$0.00	\$819,532.93	\$59,473.29	0.12%		
Personal Property Tax	\$1,528,137.77	\$9,963.41	\$0.00	\$4,973.13	\$8,399.99	\$0.00	\$0.00	\$0.00	\$9,918.78	\$3,471.49	0.23%		
Sub-Total	\$51,001,717.33	\$878,924.62	\$3,104.64	\$189,957.32	\$226,185.00	\$25,860.45	\$0.00	\$0.00	\$829,451.71	\$62,944.78	0.12%	\$482,432.48	766.44%
FY 1985 Levy													
Real Estate Tax (1)/(3)	\$46,791,134.82	\$40,462.33	\$890.84	\$183,478.15	\$170,071.72	\$7,488.18	\$0.00	\$31,987.13	\$52,330.34	\$115.35	0.00%		
Personal Property Tax	\$1,457,176.29	\$4,627.23	\$0.00	\$3,030.36	\$0.00	\$0.00	\$0.00	\$0.00	\$342.08	\$1,254.79	0.09%		
Sub-Total	\$48,248,311.11	\$45,089.56	\$890.84	\$186,508.51	\$170,071.72	\$7,488.18	\$0.00	\$31,987.13	\$52,672.42	\$1,370.14	0.00%	\$526,606.19	3843.48%
FY 1984 Levy													
Real Estate Tax	\$42,605,214.71	\$21,334.79	\$0.00	\$79,282.39	\$79,282.39	\$0.00	\$0.00	\$0.00	\$1,223.63	\$20,111.16	0.05%		
Personal Property Tax	\$1,137,450.32	\$3,382.02	\$0.00	\$2,740.39	\$0.00	\$0.00	\$0.00	\$0.00	\$320.01	\$321.62	0.03%		
Sub-Total	\$43,742,665.03	\$24,716.81	\$0.00	\$82,022.78	\$79,282.39	\$0.00	\$0.00	\$0.00	\$1,543.64	\$20,432.78	0.05%	\$188,462.47	922.35%
FY 1983 Levy													
Real Estate Tax	\$40,884,967.17	\$31,873.80	\$0.00	\$76,472.90	\$76,473.10	\$0.00	\$0.00	\$0.00	\$1,181.36	\$30,692.64	\$0.00		
Personal Property Tax	\$1,087,032.83	\$864.89	\$522.59	\$1,387.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%		
Sub-Total	\$41,972,000.00	\$32,738.69	\$522.59	\$77,860.38	\$76,473.10	\$0.00	\$0.00	\$0.00	\$1,181.36	\$30,692.64	\$0.00	\$17,284.86	56.32%
FY 1982 Levy													
Real Estate Tax	\$39,688,904.96	\$47,254.35	\$0.00	\$103,642.96	\$76,585.06	\$0.00	\$0.00	(\$2,040.21)		\$18,156.24	0.05%		
Personal Property Tax	\$1,057,294.80	(\$4,415.24)	\$2,375.03	\$0.00	\$0.00	\$0.00	\$0.00	\$2,040.21		\$0.00	0.00%		
Sub-Total	\$40,746,199.76	\$42,839.11	\$2,375.03	\$103,642.96	\$76,585.06	\$0.00	\$0.00	\$0.00	\$0.00	\$18,156.24	0.04%	\$235,205.35	1295.45%

FY 1981 Levy

Real Estate Tax	\$43,608.45	\$0.00	\$11,140.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,801.56	0.03%	\$463,599.05	36.21%
Personal Property Tax	\$2,227.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%		
Sub-Total	\$45,836.42	\$0.00	\$11,140.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,801.56	0.03%	\$463,599.05	36.21%

FY 1980 Levy

Real Estate Tax	\$42,512,182.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0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Total Tax Levies:

91,008,250.75	\$62,540.67	\$119,131.01	\$794,347.67	\$61,654.53	\$22,399.97	\$31,907.13	\$52,870,262.29	\$1,012,419.31	\$3,051,740.89
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Deferred Real Estate Taxes (C) 41A

\$92,267.98	\$22,399.97	\$0.00	\$0.00	\$0.00	\$0.00	\$10,964.23	\$103,703.72
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Tax Files

\$146,756.85	\$86,213.77	\$0.00	\$0.00	\$0.00	\$0.00	\$164,594.60	\$68,376.02
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Tax Possessions

\$2,226.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$160.66)	\$0.00	\$2,065.44
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- (1) ADJUSTMENT INCLUDES 85 WATER LIENS REQUIRED AS 85 REAL ESTATE IN ERROR.
- (2) MAINTENANCE RESERVE EXCLUDES \$3,127.125 APPROPRIATION AVAILABLE FOR RENT CONTROL PROPERTY MAINTENANCE.
- (3) SUPPLEMENTAL COMMITMENTS ARE TAX TITLE PROPERTIES REVENUED WITH BAD CHECKS. THE TREASURER/COLLECTOR RECOMMENDED THE ACCOUNTS, REINVENTURED, AND TOOK THE SUBJECT PROPERTIES INTO TAX TITLE AGAIN.

SCHEDULES G AND H

FY 1987 MOTOR VEHICLE EXCISE TAX ACTIVITY

AND

FY 1987 WATER/SEWER USER CHARGE ACTIVITY

The two schedules which follow summarize FY 1987 activity in the motor vehicle excise tax and water/sewer user charge receivable accounts:

Motor Vehicle Excise Tax

- (1) June 30, 1987 uncollected motor vehicle excise taxes for all levy years were \$759,989.48 - \$347,293.05 or 31% less than total excise tax receivables at 6/30/86. The smaller receivable is primarily related to a delay in the billing of 1987 excise taxes.

As of June 30, 1987, a total of \$1,766,526.25 in 1987 motor excise taxes had been billed. This is \$300,110.02 less than the \$2,066,636.27 in 1986 excise taxes that had been billed by June 30, 1986. 1987 motor vehicle commitment #1, the only commitment billed at 6/30/87, was also billed one month later than 1986 motor vehicle excise commitment #1.

- (2) Motor vehicle excise tax revenues were \$2,135,501; \$400,208 (15.8%) less than the 1987 budget estimate and FY 1986 actual revenue total of \$2,535,709. This shortfall appears to be related to the billing delay noted above.

Water/Sewer User Charges

- (1) June 30, 1987 uncollected water/sewer charges were \$965,978.95; \$50,672.23 (6%) greater than 6/30/86 water/sewer receivables of \$915,306.72. The small growth in year-end receivables appears to be a function of the increase in water and sewer rates which took full effect in FY 1987.

	<u>FY 86</u>	<u>FY 87</u>
Water Rate	\$1.15/ccf.	\$1.20/ccf.
Sewer Rate	\$.55/ccf.	\$.75/ccf.

- (2) FY 1987 water/sewer revenues of \$5,448,696.29 were \$135,668.29 (2.5%) greater than the FY 1987 budget estimate of \$5,313,028, and \$821,502.58 (18%) greater than FY 1986 water and sewer revenues of \$4,627,193.71. This increase, resulted from the increase in utility rates noted above which was instituted primarily to offset the \$882,705 (56%) increase in the Town's Metropolitan Water Resources Authority (MWRA) charges for FY 1987.

1987 MWRA Charges	\$2,465,145
1986 MWRA Charges	1,582,440
Increase	<u>\$ 882,705</u>

 TOWN OF BROOKLINE, MASSACHUSETTS
 OFFICE OF THE TOWN COMPTROLLER
 FY 1987 MOTOR EXCISE TAX ACTIVITY
 JUNE 30, 1987

	7/1/86 BALANCE	COMMITMENTS	ABATEMENTS	REFUNDS	TAX COLLECTIONS	06/30/87 BALANCE
1987 Levy	\$0.00	\$1,766,526.25	\$236,131.68	\$5,454.73	\$1,320,690.31	\$215,158.99
1986 Levy	\$431,624.78	\$592,455.01	\$224,766.30	\$44,160.18	\$768,563.38	\$74,910.29
1985 Levy	\$107,156.78	\$35,418.13	\$8,557.05	\$2,907.23	\$65,036.96	\$71,088.13
1984 Levy	\$67,206.30	\$0.00	\$0.00	\$110.62	\$5,869.57	\$61,447.35
1983 Levy	\$71,945.35	\$0.00	\$0.00	\$0.00	\$7,614.13	\$64,331.22
1982 Levy	\$83,277.19	\$0.00	\$0.00	\$0.00	\$5,966.51	\$77,310.68
1981 Levy	\$47,590.61	\$0.00	\$0.00	\$0.00	\$2,189.79	\$45,400.82
1980 Levy	\$153,153.61	\$0.00	\$0.00	\$0.00	\$6,354.96	\$146,798.65
1979 Levy	\$145,327.91	\$0.00	\$136,736.02	\$0.00	\$5,848.54	\$2,743.35
Total:	\$1,107,282.53	\$2,394,399.39	\$658,823.81	\$52,632.76	\$2,188,134.15	\$759,989.48

TOWN OF BROOKLINE, MASSACHUSETTS
OFFICE OF THE TOWN COMPTROLLER
FY 1987 WATER & SEWER UTILITY ACTIVITY
JUNE 30, 1987

	7/1/86 BALANCE	COMMITMENTS	ABATEMENTS	REFUNDS	WATER LIEN TRANSFERS	TAX TITLE TRANSFERS	ADJUSTMENTS	COLLECTIONS	PRE-CLOSING 06/30/87 BALANCE	UTILITY RECEIPT ALLOCATION	06/30/87 BALANCE
Water Charges	\$2,970.66	\$26,625.95	\$0.00	\$0.00	\$1,076.00	\$0.00	\$4,661.95	\$28,412.04	\$4,770.52	\$0.00	\$4,770.52
Water Rates	\$423,147.30	\$3,375,471.40	\$48,608.50	\$0.00	\$202,606.42	\$0.00	(\$4,097.56)	\$0.00	\$3,543,306.22	\$3,147,458.59	\$395,847.63
Sewer Rates	\$388,379.98	\$2,089,792.31	\$31,232.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,446,940.13	\$1,949,661.33	\$497,278.80
Penalties	\$19,758.98	\$94,498.93	\$5,106.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,151.35	\$88,149.59	\$21,001.76
Utilities	\$0.00	\$0.00	\$0.00	\$4,036.47	\$0.00	\$0.00	\$0.00	\$5,189,305.98	(\$5,185,269.51)	(\$5,185,269.51)	(\$0.00)
Sub-Total	\$634,256.92	\$5,506,308.59	\$84,947.22	\$4,036.47	\$203,602.42	\$0.00	\$564.39	\$5,217,718.02	\$918,098.71	\$0.00	\$918,098.71
Water Liens: 1987	\$0.00	\$203,602.42	\$0.00	\$1,979.82	\$0.00	\$1,826.92	(\$564.39)	\$199,442.25	\$3,828.68	\$0.00	\$3,828.68
Water Liens: 1986	\$15,356.87	\$0.00	\$0.00	\$1,653.72	\$0.00	\$65.66	\$0.00	\$9,669.35	\$7,277.58	\$0.00	\$7,277.58
Water Liens: 1985	\$29,934.25	\$0.00	\$0.00	\$2,933.00	\$0.00	\$180.27	(\$31,987.13)	\$482.55	\$217.30	\$0.00	\$217.30
Water Liens: 1984	\$4,029.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,029.94	\$0.00	\$4,029.94
Water Liens: 1983	\$31,726.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,726.74	\$0.00	\$31,726.74
Sub-Total	\$81,049.80	\$203,602.42	\$0.00	\$6,566.54	\$0.00	\$2,072.85	(\$32,551.52)	\$209,594.15	\$47,080.24	\$0.00	\$47,080.24
Total Water & Sewer Utilities:	\$715,306.72	\$5,790,071.01	\$84,947.22	\$10,603.01	\$203,602.42	\$2,072.85	(\$31,987.13)	\$5,427,312.17	\$965,978.95	\$0.00	\$965,978.95

<1> ADJUSTMENT REFLECTS CORRECTION FOR 1985 WATER LIENS CREDITED TO 1985 REAL ESTATE TAXES.											

TOTAL COLLECTIONS	\$5,427,312.17										
85 R.E. TAX RECL.	\$31,987.13										
(REFUNDS)	(\$10,603.01)										
REVENUE:	\$5,446,696.29										
	=====										

SCHEDULE I

LONG-TERM DEBT ANALYSIS

This schedule recaps changes in Town long-term bonded debt during FY 87, as well as debt services expenditures. Information on the status of active capital projects financed through the issuance of debt may be found on page 29 of this report.

HIGHLIGHTS:

(1) FY 87 bond maturities were \$1,900,000 and new debt issues \$2,250,000, leaving the Town's total issued debt virtually unchanged for the second consecutive year.

(2) Please see the balance sheet highlights for debt ratios.

(3) In addition to the issued debt noted on this schedule, the Town also has \$5,555,000 in authorized but unissued debt:

Urban Renewal Land Acquisition	\$ 450,000
Computer System	300,000
Fire Station #5 Roof	50,000
Water Mains Maint.	2,450,000
Runkle School Improvements	960,000
Larz Anderson Park Improvements	900,000
Sewer I/I Study	445,000
<hr/>	
Total	\$5,555,000

(4) The 1987 Annual Town Meeting approved an additional \$1,335,000 in new bonded debt which was brought on the Town books effective July 1, 1987.

(5) In addition to the long-term issued and authorized but unissued debt noted above, the Town has \$515,000 in bond anticipation notes outstanding at 6/30/87.

10/15/86:	Fire Station #5 Roof	\$100,000	
	Runkle School Improvements	70,000	
	Telephone System	50,000	
	<hr/>		
	Total	\$220,000	Due 12/10/87 @ 3.99%
3/16/87:	Runkle School	\$ 50,000	
	Pierce School	150,000	
	Telephone System	95,000	
	<hr/>		
		\$295,000	Due 12/10/87 @ 3.69%

 TOWN OF BROOKLINE, MASSACHUSETTS
 OFFICE OF THE TOWN COMPTROLLER
 LONG TERM DEBT ACTIVITY
 FISCAL YEAR ENDED JUNE 30, 1987

INSIDE DEBT LIMIT

	ISSUE AMOUNT	INTEREST RATE	FINAL MATURITY DATE	BALANCE OUTSTANDING 07/01/86	NEW ISSUES FY 1987	MATURITIES FY 1987	BALANCE OUTSTANDING 06/30/87	INTEREST PAID FY 1987
1972 Sewers & Drains	\$230,000.00	4.50%	10/01/86	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$337.50
1980 Energy Conservation	\$1,400,000.00	6.15%	12/15/87	\$560,000.00	\$0.00	\$280,000.00	\$280,000.00	\$25,830.00
1982 Water Garage Construction	\$1,225,000.00	7.50%	11/01/94	\$1,080,000.00	\$0.00	\$145,000.00	\$935,000.00	\$75,562.50
1984 School Building Improvements	\$1,210,000.00	7.50%	11/01/94	\$1,060,000.00	\$0.00	\$145,000.00	\$915,000.00	\$74,062.50
1984 Golf Course Irrigation System	\$235,000.00	7.50%	11/01/94	\$235,000.00	\$0.00	\$30,000.00	\$215,000.00	\$17,250.00
1984 Public Safety Equipment	\$308,000.00	7.50%	11/01/89	\$244,000.00	\$0.00	\$64,000.00	\$180,000.00	\$15,900.00
1983 Park & Forestry Building Construction	\$165,000.00	7.50%	11/01/94	\$145,000.00	\$0.00	\$20,000.00	\$125,000.00	\$10,125.00
1984 Public Building Roof Repairs	\$102,000.00	7.50%	11/01/89	\$81,000.00	\$0.00	\$21,000.00	\$60,000.00	\$5,287.50
1984 Computer System Acquisitions	\$120,000.00	5.38%	05/01/95	\$100,000.00	\$0.00	\$16,000.00	\$104,000.00	\$6,345.00
1985 Parking Meter Acquisitions	\$1,000,000.00	5.38%	05/01/91	\$1,000,000.00	\$0.00	\$137,500.00	\$862,500.00	\$53,125.00
1985 Telephone System Acquisition	\$705,000.00	5.38%	05/01/91	\$705,000.00	\$0.00	\$149,000.00	\$556,000.00	\$36,660.00
1985 Energy Conservation	\$355,000.00	5.38%	05/01/96	\$355,000.00	\$0.00	\$35,500.00	\$319,500.00	\$19,099.00
1985 High School Roof Repl.	\$120,000.00	5.38%	05/01/96	\$120,000.00	\$0.00	\$12,000.00	\$108,000.00	\$6,456.00
1986 Library Automated Circulation System	\$700,000.00	5.15%	12/15/96	\$0.00	\$700,000.00	\$0.00	\$700,000.00	\$17,865.00
Sub-Total:	\$7,915,000.00			\$5,730,000.00	\$700,000.00	\$1,070,000.00	\$5,360,000.00	\$363,905.00

OUTSIDE DEBT LIMIT

1972 Lawrence School	\$2,445,000.00	4.50%	10/01/86	\$175,000.00	\$0.00	\$175,000.00	\$0.00	\$3,937.50
1969 Marsh Urban Renewal Land Acq.	\$270,000.00	4.50%	10/01/86	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$337.50
1972 Water Mains	\$130,000.00	4.50%	10/01/86	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$112.50
1979 Water Mains	\$3,030,000.00	6.25%	02/15/95	\$1,800,000.00	\$0.00	\$200,000.00	\$1,600,000.00	\$112,500.00
1980 Unified Arts Building Impv.	\$990,000.00	6.15%	12/15/87	\$390,000.00	\$0.00	\$195,000.00	\$195,000.00	\$17,988.75
1982 B-2 Parcel Urban Renewal Land Acq.	\$1,880,000.00	7.50%	11/01/94	\$1,690,000.00	\$0.00	\$190,000.00	\$1,500,000.00	\$119,625.00
1984 Water Meter Repl. Program	\$500,000.00	7.50%	11/01/94	\$450,000.00	\$0.00	\$50,000.00	\$400,000.00	\$31,875.00
1986 Water Mains	\$1,550,000.00	5.15%	12/15/01	\$0.00	\$1,550,000.00	\$0.00	\$1,550,000.00	\$39,827.50
Sub-Total:	\$10,795,000.00			\$4,525,000.00	\$1,550,000.00	\$830,000.00	\$5,245,000.00	\$326,203.75

*** TOTAL ***

\$18,710,000.00	\$10,255,000.00	\$2,250,000.00	\$1,900,000.00	\$10,605,000.00	\$690,108.75
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Certified Public Accountants

Peat Marwick Main & Co.

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October 9, 1987

The Board of Selectmen
Town of Brookline, Massachusetts

Gentlemen:

We are presenting, for your consideration, our comments and recommendations regarding internal control and other matters. The purpose and extent of our study and evaluation of the Town's system of internal control is described in our separate report issued under the date of October 9, 1987, in conjunction with the Single Audit Act of 1984.

The comments and recommendations presented in Exhibit I are intended to improve the system of internal accounting control or result in other operating efficiencies. The factual accuracy of our comments has been discussed with management so as to obtain their concurrence prior to the development of our recommendations for improvement. Matters commented on represent findings during the audit and have not been reviewed subsequent to October 9, 1987.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the Town during the course of our examination.

Very truly yours,

Peat Marwick Main & Co.

PEAT MARWICK MAIN & CO.



RECONCILIATION PROCEDURES BETWEEN DEPARTMENTS

The general ledger is a summarization of a variety of more detailed transactions and records of Town departments and is the primary data source for financial reporting. To maintain an accurate general ledger, an effective system of internal accounting controls must be maintained. The system should consist of various procedures performed on a timely basis to provide assurance that individual transactions have been properly reflected on the detail records and to ensure that detail records have been properly summarized on the general ledger.

One essential control procedure is the periodic reconciliation of accounts maintained on the general ledger to the balances maintained in the underlying supporting records. We noted numerous areas where this procedure was not performed:

- Commitment books for all tax categories are not reconciled to the general ledger on a regular basis. This reconciliation should be performed monthly in order to identify and resolve discrepancies on a timely basis.
- A reconciliation of cash receipts reported to the Comptroller's Office to cash receipts applied to committed receivable balances is not performed. In order to ensure the proper allocation of cash receipts we recommend the Collector's Office reconcile amounts contained on the monthly "Schedule of Collector's Payments to the Treasurer" to amounts recorded in the commitment book. This reconciliation should be performed monthly in order to resolve discrepancies on a timely basis.
- Abatements granted by the Assessor were not agreed to abatements recorded on individual taxpayer accounts by the Collector. In addition, the abatements recorded in the general ledger were not reconciled to the Collector's records. We recommend that the records of all three departments be reconciled on a monthly basis.
- The Assessor's Department did not reconcile the dollar value of real and personal property and related tax bills to the amounts reported to the Property Tax Bureau via the tax recapitulation sheet. This resulted in an understatement of the tax levy (for which the Town received approval from the Property Tax Bureau) of \$54,000. We recommend the Information Services Department generate a summary report disclosing dollar value totals of real and personal property and related taxes levied. This information should be reconciled to the approved tax recapitulation sheet prior to the release of tax bills.

Management's Response

Management is in agreement with this recommendation.

The variance between the tax commitment and the approved tax recap sheet will be addressed in future years with the assistance of the new Data Processing Director. In future years, the Data Processing Director will receive a copy of the approved tax recap sheet with the approved valuation and tax control

totals noted. The Data Processing Department will not print and release tax bills to the Treasurer/Collector for mailing until the control totals are achieved. Should a variance exist, the Data Processing Director will notify the Board of Assessors, the Treasurer/Collector and Town Comptroller. Tax bills should not be printed and mailed until the difference is located and corrected.

BANK RECONCILIATION PROCEDURES

The Treasurer's Office and Town Comptroller reconcile cash balances on a quarterly basis. Procedures which we believe will improve both the effectiveness and efficiency of the bank reconciliation process are as follows:

- Untimely recording of cash transactions (i.e., deposits, transfers, interest earned, etc.) creates numerous reconciling items between the Treasurer's records and the bank. To ensure the accurate recording of cash balances and to facilitate the timely preparation and review of bank reconciliations, we recommend the Treasurer's Department record cash transactions in the month they occur.
- The Treasurer's Department discards outstanding check listings provided by banks upon completion of the reconciliation process. This practice makes follow-up of outstanding checks difficult. We recommend that such outstanding listings be retained for a minimum of one year.

Management's Response

Bank deposits are recorded daily; deposits from lock boxes are recorded upon receipt of deposit notification from the bank. It is the Town Treasurer's policy to record interest income immediately upon formal notification that it has been earned. This usually occurs the following month, upon receipt of the monthly bank statement.

The Town Comptroller's Office has recommended that the Treasury retain outstanding check lists for a full calendar quarter instead of the current one month retention period.

TIMELY DEPOSIT OF PROPERTY TAX RECEIPTS

In May and November of fiscal 1987, the Town received numerous checks from banks holding taxes in escrow for property owners. The Collector's Department has historically followed the practice of reconciling the total of the tax bills to the total amount remitted by the bank. Funds are not deposited until this procedure is performed. This practice has delayed the deposit of monies averaging \$760,000 for periods of one to eight days.

We recommend the Collector's Department continue its reconciliation process. However, banks holding taxes in escrow should be requested to wire transfer amounts directly to the Town's bank account. Implementation of such procedure would increase interest income and reduce the risk of funds being lost or misappropriated.

Management's Response

Management is in agreement with this recommendation. Additional efforts will be made to work with mortgage institutions to achieve improvement in this area.

DEPOSITS FROM DEPARTMENTS

Many departments throughout the Town collect cash directly for services rendered. Generally, these funds are remitted to the Collecting Division when the clerk in the respective department determines there are sufficient funds on hand to warrant a deposit.

One of the basic components of sound cash control is the timely deposit of cash receipts. Cash receipts not deposited on a timely basis increase the possibility of lost or misappropriated funds and decrease cash flow and interest income.

We noted several instances where the Collector-Treasurer had issued memoranda to departments addressing this issue. To the extent possible, we recommend departments be required to have cash payments remitted directly to the Collector's Department. Under circumstances where this is impractical, we suggest the Collector-Treasurer institute a formal procedure requiring all departments to remit cash receipts daily.

Management's Response

The Treasury shall continue to remind departments of the importance of making timely deposits of cash receipts. Given existing staffing and space limitations and the overall financial position of the Town (Departments being asked to cut 15% from base budgets), it would not be practical to have all cash receipts made directly to the Treasury at this time.

TAX TITLE

Massachusetts General Law Chapter 60, Section 1 requires the Collector to publish notice of tax taking in a local newspaper at least 14 days before the tax taking. During the course of our testwork, we noted several instances where the actual tax taking occurred within 12 days of publication of notice. We recommend the Town publish notice of tax taking at least 14 days prior to the taking in order to comply with state general laws.

The Treasurer's Department maintains individual cards for properties held in tax title. On a quarterly basis, these detail cards are summarized and reconciled to the general ledger. Upon completion of the reconciliation, the

supporting tapes are discarded. This practice makes follow-up of properties in tax title subsequent to the disposal of these tapes difficult. We recommend that the quarterly reconciliation of tax title receivables be formalized to include, at a minimum, detail for properties and related taxes and penalties. This detail should be retained for a minimum of one year.

Management's Response

The Collector/Treasurer is very conversant with CH 60, Section 53. In FY 1987 there were only two taking dates - September 9, 1986 and March 10, 1987. The September 9 taking was originally advertised on August 21, 1986. As sometimes happens, although rarely, most copies of that particular issue did not print clearly on the legal page. As a consequence, the newspaper re-ran the ad on the following week without additional charge. In retrospect, the date of the taking should have been moved forward to accommodate the change. This is the only instance where there has been less than statutory notice. Of the eight properties taken on the date in question, only two remain outstanding at this time.

PROPERTY VALUATION CHANGES

Through discussions with the Assessor's Department and related testwork performed on property valuation changes, we noted the following weaknesses in internal controls:

- The same person within the Assessor's Department is responsible for both entering valuation changes and reviewing such changes. We suggest the responsibility of reviewing changes be delegated to an individual independent of data entry to ensure changes are both proper and accurate.
- Several instances were noted where valuation changes due to building improvements were reflected on the Assessor's records but were not reflected in the commitment book. Such occurrences could result in lost revenues to the Town. We recommend the Assessor's Department maintain a detail log of all changes to Master Cards and the log be reconciled to committed amounts prior to billing.

Management's Response

Management is in agreement with these recommendations. The recommendations have been forwarded to the Board of Assessors.

TRUST FUNDS

Many trust fund investments are maintained in savings passbooks which have a relatively low rate of return. An amendment to Chapter 44, Section 54 of the Massachusetts General Laws permits trust funds to participate in combined investment funds under Chapter 29, Section 38A. We recommend the Town Treasurer combine the funds of all unrestricted trust fund assets with higher

yield investments subject to the provisions of the trust documents. To properly implement this recommendation it will be necessary to maintain permanent records detailing the makeup of the initial pooling of funds, and the allocation of interest income based upon the investment percentage.

Assets of the library trust funds are accounted for by the Trustees of the Brookline Public Library. Currently, the Town acts as the disbursing agent for the library trusts and in this capacity, accounts for only receipts and disbursements transacted on its behalf. We suggest the Town Comptroller's responsibility be extended to include accounting for investment activity in order to ensure complete and timely accounting for library trust funds.

Many original trust agreements were not available for our test of expenditure compliance with the stipulations of the trust agreements. We suggest that the Town establish a committee to determine and document the purpose of each trust fund for which no agreement exists.

Management's Response

The Town initiated a major effort at pooling trust fund cash accounts during FY 1987. This practice will continue in the years ahead.

The remaining observations pertain to Library Trust Funds, which are not currently under the custody of the Town Treasurer and Town Comptroller. The Treasurer and Comptroller have no objections to these recommendations, however implementation will be up to the Library Board of Trustees.

TRAFFIC FINES

A detail commitment listing is not prepared in order to monitor collection activity for traffic fines. In addition, collections are made by the Police Department and are remitted to the Collector on a weekly basis resulting in loss of interest income as well as increased risk for loss/misappropriation of such funds. To improve controls over traffic fine collection, we recommend the following:

- Collection responsibilities should be transferred from the Police Department to the Collector's Department where receipts will be accounted for and deposited on a timely basis.
- The Collector, in coordination with the Information Services Department, should implement an automated system for traffic fine receivables. Reports generated from this system should include, at a minimum, detailed records for violation notices issued and outstanding and issued and redeemed. In addition, an aging report should be generated and monitored in order to effectively follow-up on collection of delinquent accounts.
- A study of additional resources needed by the Collector's department to adequately perform these additional responsibilities should be undertaken.

Management's Response

Implementation of this recommendation will require in-depth study to include an analysis of staffing and physical space requirements.

POLICE SPECIAL DETAILS

The Town has experienced difficulty collecting police special detail fees. In addition, the Town complies with Article XV of the Town contract with the Brookline Branch of the Massachusetts Police Association by compensating officers within two weeks of detail. This results in a deficit balance in the police special details account. To improve controls over police special detail collections, we recommend the following:

- Collection responsibilities should be transferred from the Police Department to the Collector's Department where receipts will be accounted for and deposited on a timely basis.
- The Collector in coordination with the Information Services Department should implement an automated system for special detail receivables wherein an aging report would be generated. This report would serve as an effective tool in isolating delinquent accounts, particularly those of large dollar value, for subsequent follow-up.
- A study of additional resources needed by the Collector's department to adequately perform these additional responsibilities should be undertaken.

Management's Response

The Town Comptroller and Town Treasurer met with representatives of the Brookline Police Department early this past fall to discuss problems with delinquent police detail bills. As a result of this meeting, the Police Department implemented a more formalized detail collection procedure. Most delinquent receivables have now been collected or targeted for abatement.

Implementation of the recommendation for collection reorganization will require an in-depth study of the staffing and physical space requirements.



KPMG Peat Marwick

Certified Public Accountants

TOWN OF BROOKLINE

General Purpose Financial Statements
and Supplementary Schedule

Year Ended June 30, 1987

(With Auditors' Report Thereon)

TOWN OF BROOKLINE

General Purpose Financial Statements
and Supplementary Schedule

Year Ended June 30, 1987

(With Auditors' Report Thereon)

TOWN OF BROOKLINE

General Purpose Financial Statements
and Supplementary Schedule

Year Ended June 30, 1987

Table of Contents

	<u>Page</u>
Auditors' Report on General Purpose Financial Statements	1
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Group	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	3
Statement of Revenues and Expenditures - Budgetary Basis	4
Combined Statement of Revenues, Expenses and Changes in Fund Balances - Pension Trust Fund and Non-Expendable Trust Funds	5
Combined Statement of Changes in Financial Position - Pension Trust Fund and Non-Expendable Trust Funds	6
Notes to General Purpose Financial Statements	7-21
Supplementary Schedule:	
Schedule of Cash Balances	22

Certified Public Accountants

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AUDITORS' REPORT ON GENERAL PURPOSE
FINANCIAL STATEMENTS

To the Board of Selectmen
Town of Brookline, Massachusetts:

We have examined the general purpose financial statements of the Town of Brookline, Massachusetts as of June 30, 1987 (except for the pension trust fund which is as of December 31, 1986) and for the applicable years then ended as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

As described in note 6, the Town does not provide for pension costs in accordance with generally accepted accounting principles.

In our opinion, except for the effect on the financial statements of the omission of the general fixed assets group of accounts and, except for the effects of such adjustments had the Town recorded pension costs in accordance with generally accepted accounting principles, as discussed in the preceding paragraphs, the general purpose financial statements referred to above present fairly the financial position of the Town of Brookline, Massachusetts at June 30, 1987 (except for the pension trust fund which is as of December 31, 1986), and the results of its operations and changes in financial position of the Pension Trust Fund and Non-Expendable Trust Funds for the applicable years then ended, in conformity with generally accepted accounting principles which have been applied on a basis consistent with that of the preceding year, except for the changes, with which we concur, in (a) the method of accounting for compensated absences as described in note 13 and (b) the method of accounting for the operations of the Town's Water and Sewer Department and Golf Course as described in note 13.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedule listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Peat Marwick Main & Co.

October 9, 1987



Combined Balance Sheet - All Fund Types and Account Group

June 30, 1987

(except for the Pension Trust Fund which is as of December 31, 1986)

Assets	Governmental Fund Types			Fiduciary Fund Types		Account Group	Total (Memorandum only)
	General	Special Revenue	Capital Projects	Trust and Agency	Pension Trust	Long-Term Obligations	
Cash and short-term investments	\$ 13,182,925	\$ 2,480,327	\$ 4,161,095	\$ 1,923,662	\$ 3,502,648	\$ -	\$ 25,250,657
Other investments	-	-	-	2,462,041	31,295,060	-	33,757,101
Receivables:							
Property taxes (note 3)	1,011,419	-	-	-	-	-	1,011,419
Motor vehicle excise	759,989	-	-	-	-	-	759,989
Departmental	679,396	282,738	-	-	-	-	962,134
Intergovernmental	142	63,297	-	27,500	-	-	90,939
User charges and liens	965,978	-	-	-	-	-	965,978
Accrued interest	-	-	-	7,097	313,915	-	321,012
Due from other funds	2,599	3,021	-	-	-	-	5,620
Other	192,889	599	-	-	-	-	193,488
Total receivables	3,612,412	349,655	-	34,597	313,915	-	4,310,579
Other assets	-	-	-	477,500	-	-	477,500
Amounts to be provided for the retirement of general long-term obligations	-	-	-	-	-	15,143,495	15,143,495
Total assets	\$ 16,795,337	\$ 2,829,982	\$ 4,161,095	\$ 4,897,800	\$ 35,111,623	\$ 15,143,495	\$ 78,939,332
Liabilities and Fund Equity							
Warrants and accounts payable	\$ 2,649,712	\$ 189,650	\$ 332,773	\$ 1,050,143	\$ 160	\$ -	\$ 4,222,438
Accrued liabilities:							
Tax abatement refunds (note 12)	6,177,866	-	-	-	-	-	6,177,866
Judgements and claims	-	-	-	-	-	-	-
Sick and vacation	-	-	-	-	-	4,538,495	4,538,495
Due to other funds	3,021	2,599	-	67,042	-	-	275,280
Other	208,238	-	-	2,028,853	-	-	2,028,853
Deferred compensation (note 14)	-	-	-	-	-	-	-
General obligation bonds and notes payable (note 7)	-	-	515,000	-	-	10,605,000	11,120,000
Deferred revenue	3,229,045	315,368	-	27,500	-	-	3,571,913
Total liabilities	12,267,882	507,617	847,773	3,173,538	160	15,143,495	31,940,465
Fund equity:							
Reserved for:							
Encumbrances and continuing appropriations	1,667,330	-	3,313,322	-	-	-	4,980,652
Nonexpendable trust principal	-	-	-	943,015	-	-	943,015
Employees' retirement benefits	-	-	-	-	35,111,463	-	35,111,463
Unreserved:							
Designated for subsequent year expenditures	1,447,455	695,071	-	35,000	-	-	2,177,526
Undesignated	1,412,670	1,627,294	-	746,247	-	-	3,786,211
Total fund equity	4,527,455	2,322,365	3,313,322	1,724,262	35,111,463	-	46,998,867
Contingencies (note 12)							
Total liabilities and fund equity	\$ 16,795,337	\$ 2,829,982	\$ 4,161,095	\$ 4,897,800	\$ 35,111,623	\$ 15,143,495	\$ 78,939,332

See accompanying notes to general purpose financial statements.

Combined Statement of Revenues, Expenditures and Changes in Fund Equity - All Governmental Fund Types and Expendable Trust Funds

Year ended June 30, 1987

	Governmental Fund Types			Fiduciary Fund Type Expendable Trust	Total Memorandum only)
	General	Special Revenue	Capital Projects		
Revenues:					
Real and personal property taxes, net (note 3)	\$ 51,802,859	\$ -	\$ -	-	\$ 51,802,859
Motor vehicle excise tax	1,845,916	-	-	-	1,845,916
Investment income	1,129,058	30,626	-	140,715	1,300,399
Intergovernmental	11,500,944	4,351,939	-	-	15,852,883
Payments in lieu of taxes	393,025	-	-	-	393,025
Water revenue	5,448,696	-	-	-	5,448,696
Departmental and other revenue	2,558,038	3,187,151	-	1,206,592	6,951,781
Fines	1,850,975	-	-	-	1,850,975
Total revenues	<u>76,529,511</u>	<u>7,569,716</u>	-	<u>1,347,307</u>	<u>85,446,534</u>
Expenditures:					
Current:					
General government	2,574,900	152,621	-	-	2,727,521
Public safety	13,649,211	729,605	-	-	14,378,816
Public works	11,676,116	344,134	-	-	12,020,250
Library	1,747,920	7,962	-	20,359	1,776,241
Recreation	1,010,952	184,864	-	-	1,195,816
Human services	1,487,174	49,321	-	-	1,536,495
Education	24,800,313	4,162,953	-	30,817	28,994,083
Pension and annuity payments	6,040,766	-	-	2,546,140	8,586,906
Nondepartmental	2,464,287	-	-	-	2,464,287
State and district assessments	4,725,039	-	-	-	4,725,039
Group self-insurance	-	-	-	3,405,098	3,405,098
Judgements and claims (note 12)	3,342,104	-	-	-	3,342,104
Miscellaneous	823,916	1,330,409	-	18,117	2,172,442
Capital outlay	-	-	1,827,188	-	1,827,188
Debt service	2,604,283	-	-	-	2,604,283
Total expenditures	<u>76,946,981</u>	<u>6,961,869</u>	<u>1,827,188</u>	<u>6,020,531</u>	<u>91,756,569</u>
Excess (deficiency) of revenues over expenditures	<u>(417,470)</u>	<u>607,847</u>	<u>(1,827,188)</u>	<u>(4,673,224)</u>	<u>(6,310,035)</u>
Other financing sources (uses):					
Proceeds of bonds (note 7)	-	-	2,250,000	-	2,250,000
Operating transfers in (out), net (note 11)	(1,376,653)	(1,010,205)	(4,146)	2,402,308	11,304
Total other financing sources (uses), net	<u>(1,376,653)</u>	<u>(1,010,205)</u>	<u>2,245,854</u>	<u>2,402,308</u>	<u>2,261,304</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses before cumulative effect of changes in accounting principles	<u>(1,794,123)</u>	<u>(402,358)</u>	<u>418,666</u>	<u>(2,270,916)</u>	<u>(4,048,731)</u>
Cumulative effect of changes in accounting principles (note 13)	528,983	-	344,091	-	873,074
	<u>(1,265,140)</u>	<u>(402,358)</u>	<u>762,757</u>	<u>(2,270,916)</u>	<u>(3,175,657)</u>
Fund equity, beginning of year	5,792,595	2,724,723	2,550,565	3,051,232	14,119,115
Fund equity, end of year	<u>\$ 4,527,455</u>	<u>\$ 2,322,365</u>	<u>\$ 3,313,322</u>	<u>\$ 780,316</u>	<u>\$ 10,943,458</u>

See accompanying notes to general purpose financial statements.

TOWN OF BROOKLINE

Statement of Revenues and Expenditures - Budgetary Basis

June 30, 1987

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Real and personal property taxes, net	\$ 51,655,639	\$ 51,655,639	\$ 51,711,295	\$ 55,656
Motor vehicle excise	2,535,709	2,535,709	2,135,501	(400,208)
Licenses and permits	336,567	336,567	384,592	48,025
Investment income	994,886	994,886	1,048,180	53,294
Intergovernmental	11,159,584	11,159,584	11,500,944	341,360
Payments in lieu of taxes	325,000	325,000	393,025	68,025
Water and sewer revenue	5,313,028	5,313,028	5,448,696	135,668
Departmental and other revenue	1,729,741	1,729,741	2,157,616	427,875
Fines	<u>1,873,265</u>	<u>1,873,265</u>	<u>1,850,975</u>	<u>(22,290)</u>
Total revenues	<u>75,923,419</u>	<u>75,923,419</u>	<u>76,630,824</u>	<u>707,405</u>
Expenditures:				
General government	2,678,815	2,667,019	2,622,787	44,232
Public safety	13,227,650	13,696,016	13,594,174	101,842
Public works	11,261,774	12,013,029	11,835,589	177,440
Library	1,692,669	1,751,655	1,745,342	6,313
Recreation	959,391	1,027,733	1,011,946	15,787
Human services	1,429,514	1,523,601	1,492,602	30,999
Education	23,684,421	24,603,691	24,598,216	5,475
Pension and annuity payments	5,943,872	5,970,831	6,040,767	(69,936)
Nondepartmental	4,602,149	3,038,360	2,679,616	358,744
Debt service	2,923,307	2,650,773	2,604,283	46,490
State and district assessment	4,927,762	4,927,762	4,725,039	202,723
Miscellaneous	<u>927,437</u>	<u>2,516,823</u>	<u>2,516,824</u>	<u>(1)</u>
Total expenditures	<u>74,258,761</u>	<u>76,387,293</u>	<u>75,467,185</u>	<u>920,108</u>
Excess (deficiency) of revenues over expenditures	<u>1,664,658</u>	<u>(463,874)</u>	<u>1,163,639</u>	<u>1,627,513</u>
Other financing sources (uses):				
Operating transfers in (out):				
Trust fund	(2,413,039)	(2,417,825)	(2,417,825)	-
Other	<u>924,987</u>	<u>1,013,814</u>	<u>1,037,120</u>	<u>23,306</u>
Total operating transfers	<u>(1,488,052)</u>	<u>(1,404,011)</u>	<u>(1,380,705)</u>	<u>23,306</u>
Total other financing sources (uses)	<u>(1,488,052)</u>	<u>(1,404,011)</u>	<u>(1,380,705)</u>	<u>23,306</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (note 4)	\$ <u>176,606</u>	\$ <u>(1,867,885)</u>	\$ <u>(217,066)</u>	\$ <u>1,650,819</u>

See accompanying notes to general purpose financial statements.

TOWN OF BROOKLINE

Combined Statement of Revenues, Expenses and Changes in Fund Balances - Pension Trust Fund and Non-Expendable Trust Funds

Year ended June 30, 1987
(except for the Pension Trust Fund
which is for the year ended December 31, 1986)

	<u>Fiduciary Fund Types</u>		Total (Memorandum Only)
	<u>Pension Trust</u>	<u>Non- Expendable Trusts</u>	
Revenues:			
Investment income	\$ 1,702,726	\$ 44,012	\$ 1,746,738
Net appreciation in fair value of investments	261,645	-	261,645
Contributions	8,823,415	144,886	8,968,301
Intergovernmental	471,278	-	471,278
Miscellaneous	160	11,385	11,545
Total revenues	<u>11,259,224</u>	<u>200,283</u>	<u>11,459,507</u>
Expenses:			
Salaries, wages and fringe benefits	67,011	-	67,011
Benefits paid	6,505,844	-	6,505,844
Member refunds, and transfers and reimbursements to other systems, net	558,267	-	558,267
Scholarships and awards	-	10,966	10,966
Other	23,907	12,163	36,070
Total expenses	<u>7,155,029</u>	<u>23,129</u>	<u>7,178,158</u>
Operating income	4,104,195	177,154	4,281,349
Operating transfers out (note 11)	<u>-</u>	<u>(11,304)</u>	<u>(11,304)</u>
Net income	4,104,195	165,850	4,270,045
Fund equity at beginning of year	<u>31,007,428</u>	<u>778,096</u>	<u>31,785,524</u>
Fund equity at end of year	\$ <u>35,111,623</u>	\$ <u>943,946</u>	\$ <u>36,055,569</u>

See accompanying notes to general purpose financial statements.

TOWN OF BROOKLINE

Combined Statement of Changes in Financial Position - Pension Trust Fund and Non-Expendable Trust Funds

Year ended June 30, 1987
(except the Pension Trust Fund which is
for the year ended December 31, 1986)

	Pension Trust <u>Fund</u>	Non-Expendable Trust <u>Funds</u>
Sources of cash:		
From operations:		
Net income	\$ 4,104,195	165,850
Deduct/Add:		
Net gain on investments	242,776	-
Change in accrued income and expenditures	177,926	-
Net appreciation in fair value of investments	<u>(261,645)</u>	<u>-</u>
Cash provided from operations	<u>4,263,252</u>	<u>165,850</u>
Proceeds from maturity of investments	28,028,334	-
Proceeds from sale of securities	<u>19,384,918</u>	<u>-</u>
Total sources of cash	<u>51,676,504</u>	<u>165,850</u>
Uses of cash:		
Purchase of investments	<u>63,893,282</u>	<u>-</u>
Total uses of cash	<u>63,893,282</u>	<u>-</u>
Increase (decrease) in cash	\$ <u>(12,216,778)</u>	<u>165,850</u>

See accompanying notes to general purpose financial statements.

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

June 30, 1987

(1) Financial Statement Presentation

The general purpose financial statements present information on organizations and activities of the Town of Brookline, Massachusetts (the "Town") for which the Board of Selectmen has oversight responsibility. The criteria, as established by the Governmental Accounting Standards Board, for inclusion of organizations and activities in the oversight entity's general purpose financial statements are: selection of governing authority, designation of management, ability to significantly influence operations, accountability over fiscal matters and scope of public service.

The inclusion of organizations and activities in the Town's general purpose financial statements does not affect their separate legal standing. In addition to the operations of the Town, the Town Retirement System ("System") is included in the accompanying financial statements.

The System was established under the authority of Chapter 32 of the Massachusetts General Laws, as amended, and is an independent contributory retirement system available to employees of the Town. The powers of the System are vested in the Town Retirement Board.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The financial condition and results of operations of the Town's funds are presented as of and for the year ended June 30, 1987, except for the Town's Retirement System which is presented as of and for the year ended December 31, 1986. The accounting policies of the Town conform with generally accepted accounting principles ("GAAP"), except that the Town does not maintain, and therefore does not report, a general fixed asset group of accounts and does not provide for retirement costs in accordance with generally accepted accounting principles. Such departures from GAAP are permissible under the Massachusetts Uniform Municipal Accounting System.

(b) Fund Accounting

Transactions are recorded in the funds and account group described below. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, expenditures, and other financing sources and uses. Transactions between funds within a fund type, if any, have been eliminated. The funds and account group are organized into three categories as follows:

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

Governmental Fund Types

Governmental Funds are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is on determination of changes in financial position, rather than on net income. The governmental fund types are as follows:

General Fund - This fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by trust funds). Such resources are derived from proceeds of general obligation bonds.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held in a trustee capacity (Trust Funds) or as an agent (Agency Funds) for individuals, private organizations, other governmental units, and/or other funds. Trust funds include expendable trust funds, non-expendable trust funds and pension trust funds.

Account Group

The general long-term obligations account group is used to establish control and accountability for general long-term obligations of the Town.

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

(c) Basis of Accounting

Governmental fund types and expendable trust funds are accounted for on the modified accrual basis of accounting. Revenues are recorded in the accounting period when susceptible to accrual (i.e., both measurable and available). Available means expected to be collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying this principle, the Town accrues as revenue the amount of property taxes due to the Town prior to year end and collected within 60 days after the end of its fiscal year; all other revenues, except revenue from expenditure driven grants (see below), and interest income, which is accrued as earned, are recorded when cash is received. Expenditures, other than interest on long-term debt, judgements and claims, and sick and vacation pay, are recorded in the accounting period that the liability is incurred. Interest on long-term debt and sick and vacation pay are recorded as expenditures when due. Judgements and claims are recorded as expenditures when the related matter is settled or adjudicated.

Under the modified accrual basis of accounting, capital outlays and principal payments on long-term debt are recorded as expenditures when purchased or when due, respectively.

Revenues related to expenditure driven grants, where monies must be expended for the specific purpose or project before any amounts are earned, are recognized when expenditures are recorded.

Non-expendable trust funds, pension trust funds and agency funds follow the full accrual method of accounting.

(d) Other Investments

Investments, other than those of the Pension Trust Fund, are carried at cost plus applicable accrued interest which approximates market value. Debt securities of the Pension Trust Fund are carried at amortized cost; equity securities are carried at market value which is \$731,856 more than cost.

(e) Accrued Sick and Vacation

Employees are granted vacation and sick leave in varying amounts. Upon retirement, termination or death, certain employees are compensated for unused vacation and sick leave (subject to certain limitations) at their then current rates of pay. The amount of sick and vacation costs which are not due and payable is recorded in the General Long-Term Obligations Account Group. The amount recorded is the unused days earned at the current rate of pay.

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

(f) Deferred Revenue

Deferred revenue is recognized for receivables, net of allowances for uncollectible accounts, which are measurable but not available to finance current operations.

(g) Encumbrances and Continuing Appropriations

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the Governmental Fund Types as a significant aspect of budgetary control.

Unencumbered appropriations which are carried over to the ensuing fiscal year are reported as "continuing appropriations". Continuing appropriations represent amounts appropriated for specific programs or projects which were not completed during the fiscal year.

Encumbrances and continuing appropriations are reported as a reservation of fund balance in the accompanying balance sheet because they do not constitute expenditures or liabilities. Encumbrances and continuing appropriations are combined with expenditures for budgetary comparison purposes. (See note 4.)

(h) Accrued Judgements and Claims

Estimated losses from judgements and claims are recorded as liabilities if the loss is probable and amounts can be reasonably estimated. Governmental Type Funds follow the practice of recording losses from judgements and claims as a fund liability in instances where a matter has been settled or adjudicated. The remaining estimated losses are recorded as liabilities in the General Long-Term Obligations Account Group.

(i) Total (Memorandum Only) Columns on General Purpose Statements

Total (memorandum only) columns on the general purpose statements are presented to aggregate financial data of the fund types and account group. No consolidating or eliminating entries were made in arriving at the totals; thus, they do not present consolidated information.

(3) Property Taxes

Real and personal property taxes are based on values assessed as of each January 1 and are normally due on the subsequent November 1 and May 1. By law, all taxable property in the Commonwealth must be assessed at 100% of fair cash value. Taxes due and unpaid after the respective due dates are subject to interest and penalties. The Town has an ultimate right to foreclose on property for which taxes have not been paid. Property taxes levied are recorded as receivables in the fiscal year of the levy. Property tax revenues are recorded in accordance with the modified accrual basis of accounting for GAAP purposes and the full accrual basis for budget purposes.

(Continued)

Notes to General Purpose Financial Statements

A statewide tax limitation statute known as "Proposition 2-1/2" limits the property tax levy to an amount equal to 2-1/2% of the value of all taxable property in the Town. A secondary limitation is that no levy in a fiscal year may exceed the preceding year's allowable tax levy by more than 2-1/2%, plus taxes levied on certain property newly added to the tax rolls. Certain Proposition 2-1/2 taxing limitations can be overridden by a Town-wide referendum vote.

(4) Budgetary Basis of Accounting

The Town must establish its property tax rate each year so that the resulting property tax levy will comply with the limits required by Proposition 2-1/2 and also constitute that amount which will equal the sum of (a) the aggregate of all annual appropriations for expenditures and transfers, plus (b) provision for the prior fiscal year's deficits, if any, less (c) the aggregate of all non-property tax revenue and transfers projected to be received by the Town, including available surplus funds.

The budgets for all departments and operations of the Town, except that of public schools, are prepared under the direction of the Board of Selectmen. The School Department budget is prepared by the School Committee. Original and supplemental appropriations are acted upon by the Town Meeting Vote.

The Town budget as presented in the Statement of Revenues and Expenditures - Budgetary Basis was developed as follows:

Budgeted expenditures:

Operations	\$ 76,387,293
Transfers to other funds	<u>2,417,825</u>
Total budgeted expenditures and transfers	\$ <u>78,805,118</u>

To be funded as follows:

Budgeted revenue	\$ 75,923,419
Budgeted transfers from other funds	1,013,814
Available surplus	<u>1,867,885</u>
Total funding	\$ <u>78,805,118</u>

The Town's General Fund budget is prepared on a basis consistent with Massachusetts General Law, which differs from generally accepted accounting principles ("GAAP"). The "actual" results column of the Statement of Revenues and Expenditures - Budgetary Basis is presented on a "budget basis" to provide a meaningful comparison with the budget. The major differences between the budget and GAAP bases are that:

- (a) Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP);

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

(b) Encumbrances and continuing appropriations are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); and

(c) Certain activities and transactions are presented in separate funds (GAAP) rather than as a component of the General Fund (budget).

In addition, there are certain classification differences between revenues, expenditures and transfers.

The following reconciliation summarizes the differences between the the budget and GAAP basis accounting principles for the year ended June 30, 1987:

	<u>Revenue</u>	<u>Expenditures</u>	Other financing sources (uses) net
As reported on a budget basis	\$ 76,630,824	75,467,185	(1,380,705)
Adjustment of revenues to a modified accrual basis	(101,313)		
Adjustment for 1986 encumbrances and continuing appropriations	-	3,094,825	-
Adjustment for 1987 encumbrances and continuing appropriations	-	(1,588,327)	-
Reclassification of expenditures to Capital Projects Fund	-	(26,702)	-
Adjustment for transfer from Capital Projects Fund to General Fund	<u>-</u>	<u>-</u>	<u>4,052</u>
As reported on a GAAP basis	\$ <u>76,529,511</u>	<u>76,946,981</u>	<u>(1,376,653)</u>

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

(5) Deposits and Investments

Massachusetts General Laws Chapter 44, Sections 54 and 55, place certain limitations on the nature of deposits and investments available to the Town. Deposits (including demand deposits, term deposits and certificates of deposit) in any one financial institution may not exceed certain levels within collateralization by the financial institutions involved. Investments can also be made in securities issued by or unconditionally guaranteed by the U.S. Government or Agencies that have a maturity of less than one year from the date of purchase, repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase and units in the Massachusetts Municipal Depository Trust ("MMDT").

In addition, the Town's Pension Trust Fund has additional investment powers, most notably the ability to invest in common stocks, corporate bonds and other specified investments.

Deposits

The Town maintains deposits in several financial institutions. Of the total amount of bank recorded deposits at year end of \$23,321,113, \$1,778,846 was covered by federal depository insurance and the remainder was uninsured and uncollateralized.

Investments

The following table summarizes the carrying value, estimated market value and risk characteristics ("categories") of the Town's investments as of year end. Category 1 represents investments held in the name of the Town by either the Town or its agent; Category 2 represents investments held by counterparties to the transactions in the name of the Town; and Category 3 represents investments held by counterparties but not in the name of the Town. Amounts in pooled investment accounts are not categorized.

	<u>Category</u>			<u>Not</u>	<u>Carrying</u>	<u>Estimated</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Categorized</u>	<u>Amount</u>	<u>Market Value</u>
Repurchase agreements	-	1,350,000	-	-	1,350,000	1,350,000
Investment in mutual funds	-	2,028,853	11,437	-	2,040,290	2,040,290
U.S. Treasury obligations	149,838	23,836,976	-	-	23,986,814	24,278,080
Common stock	48,868	4,145,665	-	-	4,194,533	4,544,543
Corporate notes	-	2,192,181	-	-	2,192,181	2,192,181
Corporate bonds	223,046	3,312,420	-	-	3,535,466	3,358,982
MMDT	-	-	-	438,160	438,160	438,160
Total	<u>421,752</u>	<u>36,866,095</u>	<u>11,437</u>	<u>438,160</u>	<u>37,737,444</u>	<u>38,202,236</u>

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

Of the investments reflected in the preceding table, investments of the Town's Pension Trust Fund consist of 91% of the amount in Category 2.

The composition of the Town's bank recorded deposits and investments fluctuates depending primarily on the timing of real estate tax receipts, proceeds of borrowing, collection of state and Federal aid, and capital outlays throughout the year. During the year, investments classified in Category 3 were substantially higher than at year end.

(6) Employees' Retirement Systems

The Town participates in the Massachusetts Contributory Retirement System which is administered by the Town Retirement Board (the "System"). The System covers substantially all Town employees, except the public school teachers, who are eligible for the Commonwealth of Massachusetts Teachers' Retirement System. The System is currently subject to benefit provisions and financing requirements set forth in Chapter 32 of the Massachusetts General Laws, as amended. The Town's contribution (pension cost) to the System was \$5,977,838 (including \$1,027,390 for non-contributory pensions). It is determined on a pay-as-you-go basis by the Commonwealth's Public Employees' Retirement Administration ("PERA") and is an estimate of pensions actually payable during an accounting period. Under generally accepted accounting principles ("GAAP"), annual pension cost is a measure of the future retirement benefits earned by employees during an accounting period. Annual provisions for pension cost under GAAP (based upon an actuarial valuation of the plan and amortization of the unfunded past service cost over a reasonable future period) may be substantially higher than amounts provided under the present pay-as-you-go method.

Accumulated plan benefits and related assets as of January 1, 1983 (latest date such information is available) are presented below:

Vested benefits	\$ 77,275,839
Nonvested benefits	<u>1,194,832</u>
Total actuarial present value of accumulated plan benefits	78,470,671
Net assets available for benefits, at market	<u>23,421,263</u>
Excess of accumulated plan benefits over net assets	\$ <u>55,049,408</u>

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits was 7.5%.

Included as an expenditure in the expendable trust fund is \$2.1 million that represents prior years supplemental funding which was transferred to the Brookline Retirement System in 1987.

(Continued)

Notes to General Purpose Financial Statements

(7) General Long-Term Obligations

The following is a summary of bond transactions of the Town for the year as well as the composition of debt outstanding at June 30, 1987 and 1986:

	Interest Rate	Maturity Date	Outstanding June 30, 1986	Additions	Retirements	Outstanding June 30, 1987
<u>Inside Debt Limit</u>						
1972 Sewers and Drains	4.50%	10/01/86	\$ 15,000	\$ -	\$ 15,000	\$ -
1980 Energy Conservation	6.15%	12/15/87	560,000	-	280,000	280,000
1982 Water Garage Construction	7.50%	11/01/94	1,080,000	-	145,000	935,000
1984 School Building Improvements	7.50%	11/01/94	1,060,000	-	145,000	915,000
1984 Golf Course Irrigation System	7.50%	11/01/94	245,000	-	30,000	215,000
1984 Public Safety Equipment	7.50%	11/01/89	244,000	-	64,000	180,000
1983 Park and Forestry Building Construction	7.50%	11/01/94	145,000	-	20,000	125,000
1984 Public Building Roof Repairs	7.50%	11/01/89	81,000	-	21,000	60,000
1984 Parking Meter Acquisitions	5.38%	05/01/95	120,000	-	16,000	104,000
1985 Computer System Acquisition	5.38%	05/01/96	1,000,000	-	137,500	862,500
1985 Telephone System Acquisition	5.38%	05/01/91	705,000	-	149,000	556,000
1985 Energy Conservations	5.38%	05/01/96	355,000	-	35,500	319,500
1985 High School Roof Replacement	5.38%	05/01/96	120,000	-	12,000	108,000
1986 Library Automated Circulation System	5.15%	12/15/96	-	700,000	-	700,000
			<u>5,730,000</u>	<u>700,000</u>	<u>1,070,000</u>	<u>5,360,000</u>
<u>Outside Debt Limit</u>						
1972 Lawrence School	4.50%	10/01/86	\$ 175,000	\$ -	\$ 175,000	\$ -
1969 Marsh Urban Renewal Land Acquisition	4.50%	10/01/86	15,000	-	15,000	-
1972 Water Mains	4.50%	10/01/86	5,000	-	5,000	-
1979 Water Mains	6.25%	02/15/95	1,800,000	-	200,000	1,600,000
1980 Unified Arts Building Improvements	6.15%	12/15/87	390,000	-	195,000	195,000
1982 B-2 Parcel Urban Renewal Land Acquisition	7.50%	11/01/94	1,690,000	-	190,000	1,500,000
1984 Water Meter Replacement Program	7.50%	11/01/94	450,000	-	50,000	400,000
1986 Water Mains	5.15%	12/15/01	-	1,550,000	-	1,550,000
			<u>4,525,000</u>	<u>1,550,000</u>	<u>830,000</u>	<u>5,245,000</u>
			<u>\$ 10,255,000</u>	<u>\$ 2,250,000</u>	<u>\$ 1,900,000</u>	<u>\$ 10,605,000</u>

Notes to General Purpose Financial Statements

(7) General Long-Term Obligations (Continued)

The annual requirements to amortize all general obligation bonds and notes payable outstanding as of June 30, 1987, including interest, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending June 30,			
1988	\$ 1,900,000	627,994	2,527,994
1989	1,410,000	522,786	1,932,786
1990	1,410,000	432,747	1,842,747
1991	1,205,000	348,893	1,553,893
1992	1,015,000	273,495	1,288,495
Thereafter	<u>3,665,000</u>	<u>581,929</u>	<u>4,246,929</u>
	<u>\$ 10,605,000</u>	<u>2,787,844</u>	<u>13,392,844</u>

The Commonwealth of Massachusetts has approved school construction assistance to the Town. The assistance program, which is administered by the School Building Assistance Bureau (SBAB), provides resources for future debt service of general obligation school bonds outstanding. These resources are subject to annual appropriation by the State legislature and the Town's compliance with certain reporting requirements. During 1987, the Town received \$208,368 of such assistance. Assuming satisfactory audit results and annual appropriations by the State legislature, \$208,368 will be received for fiscal year 1988 and \$62,463 will be received annually for fiscal years 1989 through 1991.

The Town is subject to a dual level general debt limit; the normal debt limit and the double debt limit. Such limits are equal to 5% and 10%, respectively, of the valuation of taxable property in the Town as last equalized by the Commonwealth's Department of Revenue. Debt may be authorized up to the normal debt limit without state approval. Authorizations under the double debt limit, however, require the approval of the Commonwealth's Emergency Finance Board. Additionally, there are many categories of general obligation debt which are exempt from the debt limit but are subject to other limitations.

As of June 30, 1987, the Town may issue approximately \$145,000,000 of additional general obligation debt under the dual level general debt limit. The Town has no general obligation debt subject to the double debt limit. In addition, the Town has approximately \$2,900,000 of debt, exempt from the debt limit which is authorized and unissued.

(Continued)

Notes to General Purpose Financial Statements

(7) General Long-Term Obligations (Continued)

The Town pays assessments under formulas which include debt service payments to other local governmental units providing services within the Town's boundaries (commonly referred to as overlapping debt). The primary overlapping debt relates to the Massachusetts Bay Transportation Authority (MBTA), Norfolk County and the Massachusetts Water Resources Authority (MWRA). The following summary sets forth the long-term debt of each entity at June 30, 1987, the estimated share of such debt being serviced by the Town and the total of its share of estimated indirect debt.

	<u>Long-Term Debt Outstanding</u>	<u>Town's Estimated Share</u>	<u>Town's Estimated Indirect Debt</u>	<u>Total 1987 Operating and Debt Service Assessment</u>
MBTA	\$ 788,915,000	3.7%	\$ 29,516,466	\$ 3,969,063
Norfolk County	6,695,000	11.4	763,230	733,484
MWRA:				
Water	75,781,765	3.5	2,637,205	784,027
Sewer	<u>191,785,413</u>	<u>2.4</u>	<u>4,608,987</u>	<u>1,591,118</u>
	\$ <u>1,063,177,178</u>	<u>3.5%</u>	\$ <u>37,525,888</u>	\$ <u>7,067,692</u>

(8) Temporary Borrowings

Under state law and by authorization of the Board of Selectmen, the Town is authorized to borrow funds on a temporary basis as follows:

- o To fund current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- o To fund capital project costs incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS).

Temporary loans are general obligations of the Town and carry maturity dates which are limited by statute. At June 30, 1987, the Town had \$515,000 of BANS outstanding with interest rates ranging from 3.69% to 3.99% which matures on December 10, 1987. Interest expenditures for temporary borrowings totalled \$14,174 and are accounted for in the General Fund.

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

(9) Fund Deficits

The following funds had deficit equity balances as of June 30, 1987:

Capital Project - 1986 Telephone System	\$ 26,739
Capital Project - 1986 Runkle School Classrooms	\$ 80,731

The deficits in these funds will be eliminated through future bond issues which have been previously authorized. Expenditures to date in these funds have been funded by Bond Anticipation Notes (note 8).

(10) Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at June 30, 1987 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 2,599	3,021
Special Revenue Fund:		
Revenue sharing	3,021	-
Vacation advances	-	599
Jail Suicide Prevention	-	<u>2,000</u>
	\$ <u>5,620</u>	<u>5,620</u>

(Continued)

Notes to General Purpose Financial Statements

(11) Operating Transfers

Operating transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Operating transfers during the year were as follows:

	General	Transfers In (Out)		
		Special Revenue	Capital Projects	Non-Expendable Trusts
Purpose of operating transfer:				
Revenue sharing	\$ 188,662	(188,662)	-	-
Interest income	16,088	(16,088)	-	-
Parking meter receipts	562,000	(562,000)	-	-
Debt service	56,089	(56,089)	-	-
Workers' compensation self insurance	(380,638)	-	-	380,638
Group health self insurance	(2,032,400)	-	-	2,032,400
Library aid	27,531	(27,531)	-	-
Education grants	82,737	(82,737)	-	-
Cemetery maintenance	60,000	(35,000)	-	(14,525)
Longwood mall maintenance	-	(9,269)	-	9,269
School equipment reimbursement	5,720	(5,720)	-	-
Chapter 90 highway reimbursement	1,246	(1,246)	-	-
Stabilization fund	31,466	-	-	(31,466)
Longwood mall trust contribution	(4,786)	-	-	4,786
Boston marathon contribution	-	(7,500)	-	7,500
Sale of town property	5,235	(5,235)	-	-
Grant expense	4,052	(12,876)	(4,053)	12,877
Damage recoveries	252	(252)	-	-
Public buildings	93	-	(93)	-
Miscellaneous scholarships	-	-	-	829
	\$ (1,376,653)	(1,010,205)	(4,146)	2,402,308
				(11,304)

(12) Contingencies

In 1984, the Town received an adverse Appellate Tax Board decision regarding the assessed values placed on certain real estate subject to rent control. At June 30, 1986, the Town had recorded a liability in the General Fund for tax abatement refunds related to similar rent controlled properties in the amount of \$2,006,000. In 1987, the Town revised its estimate upward to \$4,500,000, including interest. The change in the estimated liability has been charged to judgements and claims. The Town has also recorded a liability in the General Fund for all other pending abatement applications.

Numerous lawsuits are pending or threatened against the Town, which arose from the ordinary course of operations, including actions commenced and claims asserted against it for property damage and personal injury, breaches of contract, condemnation proceedings and other alleged violations of law.

The Town receives significant financial assistance from numerous federal and state agencies in the form of grants and entitlements. Expenditures of funds under these programs require compliance with the grant agreements and are subject to audit procedures prescribed under the Single Audit Act of 1984. Any disallowed expenditures resulting from such audits become a liability of the Town.

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

(13) Changes in Accounting Principles

Accrued Sick and Vacation

In prior years, the Town recorded accruals for accumulated sick and vacation pay for employees in the General Fund to the extent such amounts were paid within sixty days of year end. The remaining amounts were recorded in the General Long-Term Obligations Account Group. In 1987, the Town changed its method of accounting for accrued sick and vacation pay to recording only the amounts due and payable at year end in the General Fund and recording the remainder in the General Long-Term Obligations Account Group. The change in accounting method was made in order to more properly reflect the Town's method of budgeting expenditures for sick and vacation pay. The adjustment to apply retroactively the new method increased the excess of revenues and other financing sources over expenditures and other financing uses of the General Fund by \$572,001. The effect of the change on 1987 operations is not material.

Water and Sewer and Golf Course Operations

In prior years, the Town reported the revenues and expenditures pertaining to the maintenance and operation of its water distribution and sewer system and golf course in enterprise funds. In 1987, the Town began to account for the water distribution and sewer system and golf course operations in the General Fund. This change was made in order to reflect the Town's procedures for managing and accounting for the operations of the water distribution and sewer system and golf course. The adjustment to apply retroactively the new method increased (decreased) the excess of revenues and other financing sources over expenditures and other financing uses of the General Fund and Capital Projects Fund by (\$43,018) and \$344,091, respectively. The effect of the change on 1987 operations is not material.

(14) Deferred Compensation

The Town of Brookline offers its employees a deferred compensation plan created in accordance with Section 457 of the U.S. Internal Revenue Code. The plan is administered by Aetna Life Insurance and Annuity Company. The plan, available to all Town employees, permits them to defer a portion of their current salary to future years. The deferred compensation is not available to the participants until termination, retirement, death or unforeseeable emergency.

In accordance with Section 457 of the Internal Revenue Code, all amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights are (until made available to the employee or other beneficiary) solely the property and rights of the Town (without being restricted to the provisions of benefits under the plan) subject only to the claims of the Town's general creditors.

(Continued)

TOWN OF BROOKLINE

Notes to General Purpose Financial Statements

Participants' rights created under the plan are equivalent to those of general creditors of the Town and only in an amount equal to the fair market value of the deferred account maintained with respect to each participant. Plan assets have been used for no purpose other than to pay benefits. In addition, the Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The Town and its agent have no liability for losses under the plan, but do have the duty of care that would be required of an ordinary prudent investor.

A summary of the activity in the plan for the fiscal year ended June 30, 1987:

Fund Assets (at Market Value) July 1, 1986	\$ 1,526,834
Increases (decreases) in fund assets:	
Deferrals of Compensation	405,715
Earnings and Adjustments to Market Value	502,019
Payments to Eligible Participants	(403,435)
Administrative Expenses	<u>(2,280)</u>
Fund Assets (at Market Value) June 30, 1987	\$ <u>2,028,853</u>

TOWN OF BROOKLINE

Schedule of Cash Balances

June 30, 1987

Non-interest-bearing:

BayBank Norfolk County Trust	\$ 54,928
United States Trust Company	<u>120,269</u>
Total	<u>175,197</u>

Interest-bearing:

Bank of New England	680,862
Brookline Cooperative Bank	88,011
Capitol Bank and Trust Co.	147,919
First National Bank of Boston	7,281,808
Patriot Bank, N.A.	397,827
Shawmut Bank of Boston, N.A.	308,217
State Street Bank and Trust Co.	76,323
BayBank Norfolk County Trust	4,210,734
Boston Safe Deposit & Trust Co.	<u>3,547,232</u>
Total	<u>16,738,933</u>

Cash and checks on hand 50,321

Temporary investments 3,684,810

Total Treasurer's pooled cash and temporary
investments 20,649,261

Other trust fund cash and temporary investments:

Treasurer	4,327,840
Library trustees	<u>273,556</u>
	<u>4,601,396</u>

Total pooled cash and temporary investments per
financial statements \$ 25,250,657

TOWN OF BROOKLINE, MASSACHUSETTS

Schedule of Federal Financial Assistance
and Auditors' Reports Required under the
Single Audit Act of 1984

Year Ended June 30, 1987

TOWN OF BROOKLINE, MASSACHUSETTS

Schedule of Federal Financial Assistance
and Auditors' Reports Required under the
Single Audit Act of 1984

Year Ended June 30, 1987

TOWN OF BROOKLINE, MASSACHUSETTS

Schedule of Federal Financial Assistance
and Auditors' Reports Required under the Single Audit Act of 1984

Year Ended June 30, 1987

Table of Contents

Auditors' Report on Schedule of Federal Financial Assistance	Exhibit I
Schedule of Federal Financial Assistance	Exhibit II
Auditors' Compliance Report Based on an Examination of General Purpose Financial Statements	Exhibit III
Auditors' Report on Compliance with Laws and Regulations Related to Federal Financial Assistance Programs	Exhibit IV
Auditors' Report on Internal Accounting and Administrative Controls	Exhibit V
Schedule of Findings and Questioned Costs	Exhibit VI
Status of Prior Year Findings	Exhibit VII



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**AUDITORS' REPORT ON SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE**

The Honorable Board of Selectmen
Town of Brookline, Massachusetts

We have examined the general purpose financial statements of the Town of Brookline, Massachusetts, for the year ended June 30, 1987, and have issued our report thereon dated October 9, 1987. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Brookline, Massachusetts, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such supplementary information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Peat Marwick Main & Co.

October 9, 1987



TOWN OF BROOKLINE, MASSACHUSETTS
Schedule of Federal Financial Assistance

Year ended June 30, 1987

Account	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalogue Number	FY 1987 Program or Award Amount	FY 1987 Program or Award Amount	Accrued (Deferred) Grant Revenue July 1, 1986	Revenue Recognized Federal	State	Local	Expenditures	Transfers	Accrued (Deferred) Grant Revenue June 30, 1987
880	DEPARTMENT OF EDUCATION Title VII - Preschool Bilingual	84.003	\$ 47,090	\$	6	\$ 78,831	\$ -	\$ -	\$ 27,478	\$ (33,666)	\$ 17,693
840	PASSED THROUGH STATE DEPARTMENT OF EDUCATION Project start	84.027	-	-	-	48,806	-	-	9,893	(31,811)	7,102
902	Special Education PL 94-142	84.027	190,800	-	-	168,766	-	-	168,766	-	-
848	Special Education-CH II	84.027	-	12,314	-	41,934	-	-	13,071	(41,177)	-
807	ESEA CH I (FY 86)	84.010	191,793	9,492	-	155,644	-	-	163,096	-	2,040
837	ESEA CH II-Block Grant	84.151	25,758	9,923	-	25,822	-	-	17,486	(950)	17,309
847	Occupational Education	84.048	34,948	20,519	-	31,843	-	-	46,276	-	6,086
895	Occupational Education	84.048	-	24,115	-	-	-	-	442	(23,673)	-
875	Indo-Chinese Refugee Program	84.146	36,844	39,135	-	36,844	-	-	30,181	(1,200)	44,598
923	EESA Title II	84.164	7,045	198,494	-	6,045	-	-	3,178	-	2,867
814	Grants Administration	N/A	-	8,402	-	35	-	-	159,224	40,477	79,782
843	Matching Grant		-	-	-	-	-	9,490	11,156	-	6,736
	TOTAL DEPARTMENT OF EDUCATION		322,400	322,400	-	594,570	-	9,490	650,247	(92,000)	184,213

TOWN OF BROOKLINE, MASSACHUSETTS
Schedule of Federal Financial Assistance
Year ended June 30, 1987

Account	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalogue Number	FY 1987 Program or Award Amount	Accrued (Deferred) Grant Revenue July 1, 1986	Revenue Recognized		Expenditures	Transfers	Accrued (Deferred) Grant Revenue June 30, 1987
					Federal	State	Local		
<u>DEPARTMENT OF LABOR</u>									
	Passed through State Department of Labor								
866	Comprehensive Employment Training Act	17.232	-	836	-	-	-	-	-
865	Ceta IV-Public Library	17.232	-	30	-	-	-	-	-
	Total Department of Labor			866	-	-	-	-	-
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>									
849	Community Development Block Grant	14.218	1,206,217	65,986	1,122,408	-	-	(50,000)	(22,689)
952	CDBG Escrow		-	15,317	-	-	15,612	17,752	30,207
832	Code Enforcement (71)	14.203	-	455	-	-	-	-	-
951	Code Enforcement Escrow		-	572	-	-	-	-	-
728	Equity Transfer Assistance		-	-	-	-	-	-	-
901	Rental Rehabilitation Program		-	62,527	55,892	-	-	-	118,273
	Section 312 Loan Program	14.230		-	79,050	-	-	-	-
908		14.230	37,000	-	48,575	-	-	(17,752)	-
	Total Department of Housing and Urban Development			144,857	1,305,925	-	15,612	(50,000)	125,791

TOWN OF BROOKLINE, MASSACHUSETTS
Schedule of Federal Financial Assistance

Year ended June 30, 1987

Account	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalogue Number	FY 1987 Program or Award Amount	Accrued (Deferred) Grant Revenue July 1, 1986	Revenue Recognized Federal State Local	Expenditures	Transfers	Accrued (Deferred) Grant Revenue June 30, 1987
<u>DEPARTMENT OF THE INTERIOR</u>								
842	NPS Parks Management Grant	15.919	-	18,000	7,000 - -	15,000	-	10,000
<u>PASSED THROUGH STATE PARKS DEPARTMENT</u>								
881	Young Adult Conservation Corp.		-	114	- - -	114	-	-
827	Winthrop Playground	15.919	-	2,413	- - -	-	-	2,413
<u>PASSED THROUGH STATE EXECUTIVE OFFICE OF ENVIRONMENTAL AFFAIRS</u>								
GF-607	Outdoor recreation- acquisition, development and planning-Amory play- ground improvements	15.916	-	97,927	118,411 - 15,589	217,828	-	14,099
	Total Department of Interior		-	118,454	125,411 - 15,589	232,942	-	26,512
<u>DEPARTMENT OF THE TREASURY</u>								
500	Federal Revenue Sharing	21.300	-	170,189	141,154 - -	-	(188,662)	122,681
<u>DEPARTMENT OF AGRICULTURE</u>								
536	School Lunch Program	10.555	-	639	224,856 29,072 481,656	735,625	-	598
<u>DEPARTMENT OF TRANSPORTATION</u>								
	Passed through Governor's Highway Safety Bureau							
838	Highway Safety Education	20.215	-	3,676	- - -	-	(3,676)	-

TOWN OF BROOKLINE, MASSACHUSETTS
Schedule of Federal Financial Assistance

Year ended June 30, 1987

Account	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Catalogue Number	FY 1987 Program or Award Amount	Accrued (Deferred) Grant Revenue July 1, 1986	Federal	Revenue Recognized State	Local	Expenditures	Transfers	Accrued (Deferred) Grant Revenue June 30, 1987
863	FEDERAL EMERGENCY MANAGEMENT AGENCY-STATE AND LOCAL PROGRAMS AND SUPPORT	83.516	251,931	110,560	-	-	-	6,086	-	104,474
	DEPARTMENT OF HEALTH AND HUMAN SERVICES-OFFICE OF HUMAN DEVELOPMENT SERVICES									
878	Senior Bus-Title III B	13.633	3,305	9,411	7,266	-	-	16,351	-	326
	Total Federal Financial Assistance			\$ 881,052	\$ 2,399,182	\$ 29,072	\$ 522,347	\$ 2,932,720	\$ (334,338)	\$ 564,595

TOWN OF BROOKLINE, MASSACHUSETTS

Notes to Schedule of Federal Financial Assistance

June 30, 1987

(1) Definition of Reporting Entity

The accompanying schedule of federal financial assistance presents the activity of all federal financial assistance programs of the Town of Brookline, Massachusetts. The Town of Brookline reporting entity is defined in note 1 to the Town's general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other local government agencies is included on the schedule.

(2) Basis of Presentation

The accompanying schedule of federal financial assistance is presented using the modified accrual basis of accounting, which is described in note 2 to the Town's general purpose financial statements.



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AUDITORS' COMPLIANCE REPORT
BASED ON AN EXAMINATION OF GENERAL
PURPOSE FINANCIAL STATEMENTS

The Honorable Board of Selectmen
Town of Brookline, Massachusetts

We have examined the general purpose financial statements of the Town of Brookline, Massachusetts, for the year ended June 30, 1987, and have issued our report thereon dated October 9, 1987. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Brookline is responsible for the Town's compliance with laws and regulations. In connection with our examination referred to above, we selected and tested transactions and records to determine the Town's compliance with laws and regulations noncompliance with which could have a material effect on the general purpose financial statements of the Town.

The results of our tests indicate that for the items tested, the Town of Brookline, Massachusetts, complied with those provisions of laws and regulations noncompliance with which could have a material effect on the general purpose financial statements. Nothing came to our attention that caused us to believe that for the items not tested the Town of Brookline, Massachusetts, was not in compliance with laws or regulations noncompliance with which could have a material effect on the Town's general purpose financial statements.

Peat Marwick Main & Co.

October 9, 1987





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AUDITORS' REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS
RELATED TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The Honorable Board of Selectmen
Town of Brookline, Massachusetts:

We have examined the general purpose financial statements of the Town of Brookline, Massachusetts, for the year ended June 30, 1987, and have issued our report thereon dated October 9, 1987. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Brookline, Massachusetts, is responsible for the Town's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records that included, but were not limited to, transactions and records relating to each major federal financial assistance program and certain nonmajor federal financial assistance programs. The purpose of our testing of transactions and records was to obtain reasonable assurance that the Town of Brookline, Massachusetts, had, in all material respects, administered major programs, and executed the tested nonmajor program transactions, in compliance with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

Our testing of transactions and records selected from major federal financial assistance programs disclosed instances of noncompliance with those laws and regulations. All instances of noncompliance that we found and the programs to which they related are identified in the accompanying schedule of findings and questioned costs (Exhibit VI).



The Honorable Board of Selectmen
Town of Brookline, Massachusetts

In our opinion, subject to the ultimate resolution of those instances of noncompliance referred to in the preceding paragraph, for the year ended June 30, 1987, the Town of Brookline, Massachusetts, administered each of its major federal financial assistance programs in compliance, in all material respects, with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our testing of transactions and records from nonmajor federal financial assistance programs indicate that for the transactions and records tested the Town of Brookline, Massachusetts, complied with the laws and regulations referred to in the second paragraph of our report, except as noted in the accompanying schedule of findings and questioned costs. Our testing was more limited than would be necessary to express an opinion on whether the Town of Brookline, Massachusetts, administered those programs in compliance in all material respects with those laws and regulations noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions and records that were not tested by us, nothing came to our attention to indicate that the Town of Brookline, Massachusetts, had not complied with laws and regulations other than those laws and regulations for which we noted violations in our testing referred to above.

Peet Maunch Main 16.

October 9, 1987



Peat Marwick

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**AUDITORS' REPORT ON INTERNAL
ACCOUNTING AND ADMINISTRATIVE CONTROLS**

The Honorable Board of Selectmen
Town of Brookline, Massachusetts:

We have examined the general purpose financial statements of the Town of Brookline, Massachusetts, for the year ended June 30, 1987, and have issued our report thereon dated October 9, 1987. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls:

- o Purchasing/disbursements cycle
- o Revenue/receipts cycle
- o External Financial Reporting

Controls Used in Administering Federal Programs:

General

- o Political Activity
- o Davis Bacon Act
- o Civil Rights
- o Cash Management
- o Relocation Assistance and Real Property Acquisition

Specific Requirements:

- o Types of Services
- o Eligibility
- o Matching Level of Effort
- o Reporting
- o Cost Allocation
- o Special Requirements
- o Monitoring Subrecipients



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The management of the Town of Brookline, Massachusetts, is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed above. During the year ended June 30, 1987, the Town of Brookline, Massachusetts, expended 54% of its total federal financial assistance under major federal financial assistance programs and the Handicapped Pre-School and School Programs (CFDA No. 84.027), a non major program. With respect to internal control systems used in administering these major and non-major federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors or irregularities, determining whether the necessary procedures are prescribed and being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the other nonmajor federal financial assistance programs of the Town of Brookline, Massachusetts, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Town of Brookline, Massachusetts, did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Brookline, Massachusetts. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Brookline, Massachusetts. Further, we do not express an opinion on the internal control systems used in administering the major federal financial assistance programs of the Town of Brookline, Massachusetts.

The Honorable Board of Selectmen
Town of Brookline, Massachusetts

Also, our examination, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems used solely in administering nonmajor federal financial assistance programs.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a federal financial assistance program of the Town of Brookline, Massachusetts. In our letter to management dated October 9, 1987, we have separately communicated our observations and recommendations regarding internal controls.

This report is intended solely for the use of management, the Department of Housing and Urban Development and other Federal and State agencies that have provided federal financial assistance to the Town of Brookline, Massachusetts and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Brookline, Massachusetts, is a matter of public record.

Pest March Main & Co.

October 9, 1987

TOWN OF BROOKLINE

Schedule of Findings and Questioned Costs

Year ended June 30, 1987

FINDING 1:

Program: State Grants for the Handicapped

Criteria: All funds expended from the grant account should be related to the grant program and substantiated by supporting documentation.

Condition: The Town maintains a Grant Administration account for overhead allocation. Overhead costs are transferred from the grant account and allocated to the grant administration account. At year end a transfer of \$35,456.18 was made from the Handicapped State Grant account to the Grant Administration account. The costs allocated were unsubstantiated and the allocation was not made on a timely basis.

Cause: No formal policy exists regarding the allocation of the overhead costs.

Effect: Questioned costs of \$35,456.18

Recommendation: We recommend that a formal policy be adopted that ensures that adequate documentation exists to support the allocation of funds and to ensure that the allocation is proper and performed on a timely basis.

Grantee Response: The transfer in question was approved by a May 26, 1987 vote of the Brookline School Committee, upon the recommendation of the Superintendent of Schools, and with the advice of the Town Counsel.

According to the Assistant Superintendent of Schools, Special Education Grant expenditures were historically made out of the school budget appropriations, pending receipt of the grant reimbursement. At the point in time that grant reimbursement was received, the expenditures against the school budget were reimbursed by way of a transfer from the Grant Special Revenue Fund. The funds in question are not administrative overhead funds as noted in the finding, but represent reimbursements due to the school budget which had not been reimbursed in the period in which they were expended.

Documentation to support the fact that the questioned funds are not due to the Federal Government, but are in fact due to the Town of Brookline, is available at the Town.

TOWN OF BROOKLINE

Schedule of Findings and Questioned Costs

Year ended June 30, 1987

The findings noted in the June 30, 1986 single audit report have been submitted to the applicable Federal and State agencies along with the Town's corrective action plan. The following is the status of each finding from the June 30, 1986 report.

<u>Finding No.</u>	<u>Status</u>
1.	No costs were questioned. No correspondence has been received by the cognizant agency.
2.	The Town has received correspondence from the Department of Health and Human Services which indicates the finding has been cleared.
3.	No costs were questioned. No correspondence has been received from the Department of Treasury.
4.	No costs were questioned. No correspondence has been received from the Department of Treasury.
5.	No costs were questioned. Corrective action has been taken. No correspondence has been received from the Department of Education.
6.	As requested by the U.S. Department of Education, the Town has notified the Massachusetts Department of Education and the Assistant Director, Bureau of Accounts of the Massachusetts Department of Revenue, as to the status of the finding. No further correspondence has been received.
7.	No costs were questioned. No correspondence has been received from the Department of Housing and Urban Development.

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